

Twenty-Fourth Annual Report
OF THE
ASSESSED VALUATION
OF
RAILROAD PROPERTY

IN THE
STATE OF IOWA,
AS FIXED BY THE
EXECUTIVE COUNCIL OF THE STATE,
MARCH 4, 1895.

Under Provisions of Chapter 5, Title 10, of the Code, and Chapter 114,
Acts of the Seventeenth General Assembly.

COMPILED BY THE SECRETARY OF STATE.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
F. R. CONAWAY. STATE PRINTER.
1895.

LIST

Of the principal officers on the railroads of the State, with postoffice address.

ALBIA & CENTERVILLE RAILWAY.

President—F. M. Drake, Centerville, Iowa.
Vice-President—Russell Sage, New York.
Secretary and Assistant Treasurer—H. Gabelman, Marshalltown, Iowa.
Treasurer and Assistant Secretary—Geo. R. Morse, New York.
General Solicitor—A. C. Daly, Marshalltown, Iowa.
Local Treasurer—T. J. Fletcher, Marshalltown, Iowa.
General Manager—L. M. Martin, Marshalltown, Iowa.
General Superintendent—O. W. Huntington, Marshalltown, Iowa.
General Auditor—H. Gabelman, Marshalltown, Iowa.
Assistant Superintendent—W. Voorles.

AMES & COLLEGE RAILWAY.

President—E. W. Statton, Ames, Iowa.
Vice-President—W. M. Greeley, Ames, Iowa.
Secretary—M. K. Smith, Ames, Iowa.
Treasurer—M. K. Smith, Ames, Iowa.
General Manager—M. K. Smith, Ames, Iowa.
General Superintendent—M. K. Smith, Ames, Iowa.

BURLINGTON & NORTHWESTERN RAILWAY.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—J. T. Remey, Burlington, Iowa.
Secretary and Treasurer—R. M. Green, Burlington, Iowa.
Manager—R. Law, Burlington, Iowa.
Accountant—K. M. Boden, Burlington, Iowa.

BURLINGTON & WESTERN RAILWAY.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—C. P. Squires, Burlington, Iowa.
Secretary—R. M. Green, Burlington, Iowa.
Manager—R. Law, Burlington, Iowa.
Accountant—K. M. Boden, Burlington, Iowa.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY.

President—C. J. Ives, Cedar Rapids, Iowa.
Vice-President—Robert Williams, Cedar Rapids, Iowa.
Secretary—S. S. Dorwart, Cedar Rapids, Iowa.
Treasurer—H. H. Hollister, New York.
Assistant Treasurer—S. S. Dorwart, Cedar Rapids, Iowa.
General Solicitor—S. K. Traer, Burlington, Iowa.
General Superintendent—Robert Williams, Cedar Rapids, Iowa.
Chief Engineer—H. F. White, Cedar Rapids, Iowa.
Auditor—J. C. Brooksmit, Cedar Rapids, Iowa.
Superintendents of Iowa Divisions—Geo. Goodell, Cedar Rapids, Iowa, and W. P. Ward, Estherville, Iowa.

CHICAGO & NORTHWESTERN RAILWAY.

President—Marvin Hughitt, Chicago.
Vice-President, Secretary and Treasurer—Martin L. Sykes, New York.
General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—John M. Whitman, Chicago.
General Superintendent—Sherburne Sanborn, Chicago.
Chief Engineer—John E. Blunt, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Iowa Divisions—Peter Hallenbeck, Boone, Iowa.

CHICAGO, BURLINGTON & KANSAS CITY RAILWAY.

President—W. W. Baldwin, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago.
Secretary—H. E. Jarvis, Burlington, Iowa.
Treasurer—J. C. Peasley, Chicago.
General Solicitors—Spencer & Mosman, St. Joseph, Mo.
General Manager—W. C. Brown, St. Joseph, Mo.
General Superintendent—S. E. Cranoe, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—G. M. Carter, St. Joseph, Mo.
Tax Auditor—Geo. N. Mills, St. Joseph, Mo.
Superintendent of Iowa Division—W. E. Cunningham, Hannibal, Mo.

CHICAGO, BURLINGTON & NORTHERN RAILROAD.

President—George B. Harris, Chicago.
Secretary—W. J. Ladd, Boston.
Treasurer—J. C. Peasley, Chicago.
General Solicitor—J. W. Losey, La Crosse, Wis.
General Superintendent—John R. Hastings, St. Paul, Minn.
Chief Engineer—S. D. Purdy, La Crosse, Wis.
Auditor—N. B. Hinkley, St. Paul, Minn.
Superintendent of Iowa Division—D. Cunningham, La Crosse, Wis.

CHICAGO, BURLINGTON & QUINCY RAILROAD.

President—Charles E. Perkins, Burlington, Iowa.
First Vice-President—James C. Peasley, Chicago.
Second Vice-President—George B. Harris, Chicago.
Secretary—Thomas S. Howland, Boston, Mass.
Treasurer—James C. Peasley, Chicago.
General Solicitor—Joseph W. Blythe, Burlington, Iowa.
General Manager—William F. Merrill, Chicago.
General Superintendent—John D. Bester, Chicago.
Chief Engineer—Edward J. Blake, Chicago.
Auditor—John L. Lathrop, Chicago.

Real Estate and Tax Agent—Moses B. Walker, Chicago.
Superintendents of Iowa Divisions—Charles M. Levey, Burlington, Iowa; Oscar E. Stewart, Ottumwa, Iowa; John H. Duggan, Creston, Iowa.

CHICAGO, FT. MADISON & DES MOINES RAILWAY.

President—C. C. Wheeler, Chicago.
Vice-President—E. S. Cosway, Chicago.
Secretary—E. H. Skinner, Birmingham, Iowa.
Treasurer—E. C. Long, St. Paul, Minn.
General Solicitor—Jesse A. Baldwin, Chicago.
General Manager—E. F. Potter, Ft. Madison, Iowa.
Chief Engineer—E. F. Potter, Ft. Madison, Iowa.
Auditor—J. P. Irving, Ft. Madison, Iowa.
Tax Commissioner—E. R. Hutchins, Des Moines, Iowa.
Superintendent of Iowa Divisions—G. D. Hutchins, Ft. Madison.

CHICAGO GREAT WESTERN RAILWAY.

President—A. B. Stickney, St. Paul, Minn.
Vice-President—W. B. Bond, St. Paul, Minn.
Secretary—R. C. Wight, St. Paul, Minn.
Treasurer—A. Kaiman, St. Paul, Minn.
General Solicitor—D. W. Lawler, St. Paul, Minn.
General Manager—Sam C. Stickney, St. Paul, Minn.
General Superintendent—C. Shields, St. Paul, Minn.
Chief Engineer—H. Fernstrom, St. Paul, Minn.
Auditor—W. B. Bond, St. Paul, Minn.
Tax Commissioner—M. C. Woodruff, St. Paul, Minn.
Superintendents of Iowa Divisions—J. C. Ford, Osceola, and B. F. Egan, Des Moines, Iowa.

CHICAGO, IOWA & DAKOTA RAILWAY.

President—C. Miller, Bangor, Pa.
Vice-President—Clarence B. Mitchell, New York.
Secretary—H. N. Brockway, Garner, Iowa.
Treasurer—J. D. Newcomer, Eldora, Iowa.
General Manager—W. S. Porter, Eldora, Iowa.
Auditor—W. S. Porter, Eldora, Iowa.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

President—Rowell Miller, Chicago.
Vice-President—Frank S. Bond, New York.
Third Vice-President—E. P. Ripley, Chicago.
Secretary—F. M. Myers, Milwaukee.
Treasurer—F. G. Ranney, Chicago.
General Counsel—John W. Cary, Chicago.
General Manager—A. J. Earling, Chicago.
General Superintendent—W. G. Collins, Chicago.
Assistant General Superintendent—H. R. Williams, Minneapolis, Minn.
Assistant General Superintendent—W. J. Underwood, Milwaukee, Wis.
Chief Engineer—D. J. Whittemore, Chicago.
General Auditor—W. N. D. Winne, Chicago.
Tax Commissioner—W. S. Milligan, Milwaukee, Wis.
Superintendents of Iowa Divisions—C. A. Goodnow, Marion, Iowa; F. Gibson, Kansas City, Mo.; J. W. Stapleton, Dubuque, Iowa; L. B. Reardsley, Sioux City, Iowa; F. T. Fox, Minneapolis, Minn.; C. A. Cosgrove, Mason City, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

President—R. R. Cable, Chicago.
Vice-Presidents—Benj. Brewster, New York; W. G. Purdy, Chicago, and W. H. Treadwell, Chicago.
Assistant to the President—H. A. Parker, Chicago.
Secretary and Treasurer—W. G. Purdy, Chicago.
General Attorneys—Robert Mather, Chicago, and M. A. Law, Topeka, Kan.
General Manager—W. H. True-dale, Chicago.
General Superintendent—C. Dunlop, Chicago.
Auditor—S. G. Mathews, Chicago.
Tax Commissioner—J. L. Drew, Fairport, Iowa.
Superintendents of Iowa Divisions—W. H. Stillwell, Des Moines, Iowa; H. A. White, Trenton, Mo.; C. N. Gilmore, Des Moines, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY.

President—Marvin Hughitt, Chicago.
Vice-President and Treasurer—M. L. Sykes, New York, 32 Wall St.
Secretary—E. E. Woodman, Hudson, Wis.
General Counsel—Thomas Wilson, St. Paul, Minn.
General Manager—E. W. Winter, St. Paul, Minn.
General Superintendent—W. A. Scott, St. Paul, Minn.
Chief Engineer—C. W. Johnson, St. Paul, Minn.
Auditor—L. A. Robinson, St. Paul, Minn.
Tax Commissioner—E. E. Woodman, St. Paul, Minn.
Superintendent of Iowa Divisions—H. Spencer, Mankato, Minn.

CHICAGO, SANTA FE & CALIFORNIA RAILWAY.

Receivers—Aldace F. Walker, John J. McCook and Jos. C. Wilson.
Assistant General Agent for Receivers—D. B. Robinson, Chicago.
Vice-President—D. B. Robinson, Chicago.
Secretary and Treasurer—B. L. Gallup, Chicago.
General Solicitor—Geo. R. Peck, Chicago.
**General Manager*—J. J. Frey, Topeka, Kan.
**General Superintendent*—H. U. Madge, Topeka.
Chief Engineer—James Dun, Topeka.
Auditor—S. L. Crim, Chicago.
**Tax Commissioner*—E. T. Cartledge, Topeka.
**Superintendent of Iowa Division*—C. F. Resseque, Chicago.

CROOKED CREEK RAILROAD AND COAL COMPANY.

President—Walter C. Wilson, Lehigh, Iowa.
Vice-President—J. Q. Burnham, Milwaukee, Wis.
Secretary—Jacob M. Funk, Lehigh, Iowa.
Treasurer—Jacob M. Funk, Lehigh, Iowa.
General Manager—Samuel McClure, Lehigh, Iowa.
Auditor—C. M. Keliogg, Lehigh, Iowa.

DES MOINES & KANSAS CITY RAILWAY.

President—M. V. B. Edgerly, Springfield, Mass.
Vice-President—John C. Newton, Des Moines, Iowa.
Secretary—N. T. Guernsey, Des Moines, Iowa.
Treasurer—Fred Harris, Springfield, Mass.
General Solicitor—N. T. Guernsey, Des Moines, Iowa.
General Manager—John C. Newton, Des Moines, Iowa.
General Superintendent—Theo. C. Sherwood, Des Moines, Iowa.
Auditor—Theo. C. Sherwood, Des Moines, Iowa.

DES MOINES, NORTHERN & WESTERN RAILWAY.

President—F. M. Hubbell, Des Moines, Iowa.
Vice-President—F. C. Hubbell, Des Moines, Iowa.
Secretary—A. N. Dentman, Des Moines, Iowa.
Treasurer—H. D. Thompson, Des Moines, Iowa.
General Solicitor—A. B. Cummins, Des Moines, Iowa.
General Superintendent—F. C. Hubbell, Des Moines, Iowa.
Auditor—W. J. Souder, Des Moines, Iowa.

DES MOINES UNION RAILWAY

President—F. C. Hubbell, Des Moines, Iowa.
Vice-President—A. B. Cummins, Des Moines, Iowa.
Secretary—F. M. Hubbell, Des Moines, Iowa.
Treasurer—H. D. Thompson, Des Moines, Iowa.
General Solicitor—A. B. Cummins, Des Moines, Iowa.
General Superintendent—J. A. Wagner, Des Moines, Iowa.
Auditor—E. G. Mitchell, Des Moines, Iowa.

DUBUQUE & SIOUX CITY RAILROAD.

President—Stuyvesant Fish, New York.
Vice-President—J. C. Wellig, Chicago.
Second Vice-President—E. G. Wondruff, Elizabeth, N. J.
Secretary—A. G. Hackstaff, New York.
Treasurer—E. T. H. Gibson, New York.
General Solicitor—James Pentreus, Chicago.
General Superintendent—A. W. Sullivan, Chicago.
Chief Engineer—J. P. Wallace, Chicago.
Tax Commissioner—L. P. Morehouse, Chicago.
Superintendents of Iowa Divisions—F. B. Harriman, Dubuque; C. K. Dixon, Cherokee.

*Officers of Atchison, Topeka & Santa Fe.

HUMESTON & SHENANDOAH RAILROAD.

President—James F. How, St. Louis, Mo.
Secretary—E. C. Murphy, Clarinda, Iowa.
Treasurer—W. W. Baldwin, Burlington, Iowa.
Assistant Treasurer—J. H. Ellis, Clarinda, Iowa.
General Manager—E. C. Murphy, Clarinda, Iowa.
Auditor—J. H. Ellis, Clarinda, Iowa.

IOWA CENTRAL RAILWAY.

President—Russell Sage, New York.
Vice-President—E. E. Chase, New York.
Secretary and Treasurer—Geo. R. Morse, New York.
Local Treasurer—T. J. Fletcher, Marshalltown, Iowa.
General Solicitor—A. C. Daly, Marshalltown, Iowa.
General Manager—L. M. Martin, Marshalltown, Iowa.
General Superintendent—C. W. Huntington, Marshalltown, Iowa.
General Auditor—H. Gableman, Marshalltown, Iowa.
Assistant Superintendent—Voorhies, Marshalltown, Iowa.

IOWA NORTHERN RAILWAY.

President—J. E. Wyllie, Davenport, Iowa.
Vice-President—D. Ryan, Iowa City, Iowa.
Secretary—Geo. A. Goodrich, Colfax, Iowa.
Treasurer—D. S. Cough, Colfax, Iowa.
General Solicitor—W. O. McElroy, Newton, Iowa.
General Superintendent—Geo. A. Goodrich, Colfax, Iowa.

IOWA RAILWAY, COAL & MANUFACTURING COMPANY.

(Same as Chicago & North-Western.)

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD.

President—C. E. Perkins, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago.
Secretary—W. J. Ladd, Boston.
Treasurer—J. C. Peasley, Chicago.
General Solicitors—Spencer & Mosman, St. Joseph, Mo.
General Manager—W. C. Brown, St. Joseph, Mo.
General Superintendent—S. E. Grance, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.
Tax Auditor—Geo. N. Mills, St. Joseph, Mo.

KEOKUK & WESTERN RAILROAD.

President—F. T. Hughes, Keokuk, Iowa.
Vice-President—T. DeWitt Cuyler, Philadelphia, Drexel Building.
Secretary and Assistant Treasurer—J. F. Elder, Keokuk, Iowa.
Treasurer and Assistant Secretary—C. M. Jesup, 37 Wall street, New York.
General Counsel—F. T. Hughes, Keokuk, Iowa.
General Manager—A. C. Goodrich, Keokuk, Iowa.
Auditor—J. F. Elder, Keokuk, Iowa.

MASON CITY & FT. DODGE RAILROAD.

President—F. E. Ward, Room 57 Great Northern Railway Building, St. Paul, Minn.
Secretary and Treasurer—S. T. Meservy, Ft. Dodge, Iowa.
General Manager and Assistant Treasurer—Chas. C. Burdick, Mason, City, Iowa.
Auditor—R. W. Eager, Mason City, Iowa.

MINNEAPOLIS & ST. LOUIS RAILWAY.

President—W. L. Bull, New York.
Vice-President—E. Hawley, New York.
Secretary—Joseph Gascell, Minneapolis, Minn.
Treasurer—R. B. Hartshorne, New York.
General Solicitor—A. E. Clarke, Minneapolis, Minn.
General Manager—A. L. Mohler, Minneapolis, Minn.
Superintendent—T. E. Clarke, Minneapolis, Minn.
Chief Engineer—Wm. Crooks, Minneapolis, Minn.
Auditor—O. C. Post, Minneapolis, Minn.
Superintendent of Iowa Division—H. S. Holm, Ft. Dodge, Iowa.

OMAHA & ST. LOUIS RAILWAY.

President—James H. Smith, New York.
Vice-President—Henry W. Eaton, New York.
Secretary—T. R. Were, New York.
Receiver—John F. Barnard, Council Bluffs, Iowa.
General Solicitor—Theodore Sheldon, Chicago.
General Superintendent—A. E. Buchanan, Stanberry, Mo.
Auditor—W. L. Bedison, Council Bluffs, Iowa.

ST. LOUIS, KEOKUK & NORTH-WESTERN RAILROAD.

President—W. W. Baldwin, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago.
Secretary—W. C. Maxwell, Keokuk, Iowa.
Treasurer—J. C. Peasley, Chicago.
General Solicitors—Spencer & Mosman, St. Joseph, Mo.
General Manager—W. C. Brown, St. Joseph, Mo.
General Superintendent—S. E. Orance, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.
Tax Auditor—Geo. N. Mills, St. Joseph, Mo.

SIOUX CITY & NORTHERN RAILROAD.

Receivers—Warwick Hough, St. Louis, and Samuel J. Beals, Sioux City, Iowa.
Vice-President—E. Backinson, Sioux City, Iowa.
Secretary—Samuel J. Beals, Sioux City, Iowa.
Treasurer—Samuel J. Beals, Sioux City, Iowa.
General Solicitors—Wright & Hubbard, Sioux City, Iowa.
Auditor—Samuel J. Beals, Sioux City, Iowa.
Tax Commissioner—F. A. Seaman, Sioux City, Iowa.

SIOUX CITY & PACIFIC RAILROAD.

President—Marvin Hughitt, Chicago.
Vice-President—Martin L. Sykes, New York.
Secretary—Joseph B. Redfield, Chicago.
Treasurer—Marshall M. Kirkman, Chicago.
General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—Horace G. Burt, Omaha, Neb.
General Superintendent—Charles C. Hughes, Omaha, Neb.
Chief Engineer—John B. Berry, Omaha, Neb.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Iowa Division—Henry C. Mahana, Fremont, Neb.

SIOUX CITY TERMINAL RAILROAD & WAREHOUSE CO.

Receiver—Warwick Hough.
President—D. L. Plummer, Warsaw, Wis.
Vice-President—T. A. Stoddard, St. Louis, Mo.

SOUTHERN IOWA RAILWAY.

President—Paul Morton, Chicago.
Vice-President—William McNett, Ottumwa, Iowa.
Secretary—T. C. Mauro, Ottumwa, Iowa.
Assistant Secretary—C. E. Phelps, Chicago.
Treasurer—G. W. Traer, Chicago.

TAMOR & NORTHERN RAILWAY.

President—William M. Brooks, Tabor, Iowa.
Vice-President—J. E. Todd, Vermillion, S. D.
Secretary—H. T. Woods, Tabor, Iowa.
Treasurer—J. M. Barbour, Tabor, Iowa.
General Manager—A. T. West, Tabor, Iowa.
General Superintendent—A. S. Prouty, Tabor, Iowa.
Auditor—J. U. Tipple, Tabor, Iowa.

TOLEDO & NORTH-WESTERN RAILWAY.

President—Marvin Hughitt, Chicago.
Vice-President, Secretary and Treasurer—Martin L. Sykes, New York.
General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—John M. Whitman, Chicago.
General Superintendent—Sherburne Sanborne, Chicago.
Chief Engineer—John E. Blunt, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Iowa Division—Hugh M. Hughes, Eagle Grove, Iowa.

TOLEDO, PEORIA & WESTERN RAILROAD.

(No report filed.)

UNION PACIFIC RAILROAD.

Receivers—S. H. H. Clark, Oliver W. Mink, E. Ellery Anderson, John W. Doane and Frederic R. Coudert.

President—S. H. H. Clark, Omaha, Neb.
Vice-President—Edwin F. Atkins, Boston.
Secretary—Alex. Millar, Boston.
Treasurer—James G. Harris, Boston.
General Solicitor—John M. Thurston, Omaha, Neb.
General Manager—E. Dickinson, Omaha, Neb.
Chief Engineer—Geo. H. Pegram, Omaha, Neb.
Auditor—Erastus Young, Omaha, Neb.
Tax Commissioner—A. W. Scribner, Omaha, Neb.

WARASH RAILWAY.

President—O. D. Ashley, New York.
Vice-President—Chas. M. Hays, St. Louis.
Vice-President—Edgar T. Welles, New York.
Secretary—J. C. Ottosen, New York.
Treasurer—F. L. O'Leary, St. Louis.
General Solicitor—W. H. Blodgett, St. Louis.
General Manager—Chas. M. Hays, St. Louis.
General Superintendent—H. L. Magee, St. Louis.
Chief Engineer—W. S. Lincoln, St. Louis.
Auditor—D. B. Howard, St. Louis.
Tax Commissioner—John McManus, St. Louis.
Superintendent of Iowa Division—F. H. McGuigan, Kansas City, Mo.

WINONA & WESTERN RAILWAY.

President—H. W. Lamberson, Winona, Minn.
Vice-President—Verrazano Simpson, Winona, Minn.
Secretary—Thomas Simpson, Winona, Minn.
Treasurer—M. G. Norton, Winona, Minn.
General Superintendent—John J. Mahoney, Winona, Minn.

TABLE No. I.

Length of railroads January 1, 1895, and the assessed value thereof, by roads.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Albia & Centerville Railway Co.</i>	Appanoose	13.44	24.44	\$.....	\$ 48,880
<i>Albia & Centerville Railway Co.</i>	Monroe	11.00	24.44	2,603	48,880
<i>Ames & College Railway Co.</i>	Story	1.988	1,988	900	994
<i>Ames & College Railway Co.</i>	Boone	3.00	3.00	1,000	3,000
<i>Boone Valley Coal & Railway Co.</i>	Boone	3.00	3.00	1,000	3,000
<i>Burlington & Northwestern Ry. Co.</i>	Des Moines	13.681	38.732	.....	63,844
<i>Burlington & Northwestern Ry. Co.</i>	Henry	9.515	38.732	.....	63,844
<i>Burlington & Northwestern Ry. Co.</i>	Louis	3.146	38.732	.....	63,844
<i>Burlington & Northwestern Ry. Co.</i>	Washington	12.990	38.732	1,700	65,844
<i>Burlington & Western Railway Co.</i>	Henry	10.700	50.700	.....	84,844
<i>Burlington & Western Railway Co.</i>	Washington	13.862	50.700	.....	84,844
<i>Burlington & Western Railway Co.</i>	Jefferson	17.836	50.700	.....	84,844
<i>Burlington & Western Railway Co.</i>	Keokuk	13.447	50.700	.....	84,844
<i>Burlington & Western Railway Co.</i>	Mahaska	15.010	50.700	1,300	84,844
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Des Moines	21.18	90.10	.....	3,843,771
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Louis	31.15	90.10	.....	3,843,771
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Muscatine	18.01	90.10	.....	3,843,771
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Cedar	8.05	90.10	.....	3,843,771
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Johnson	16.03	90.10	.....	3,843,771
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Linn	2.66	90.10	.....	3,843,771
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Benton	23.01	90.10	.....	3,843,771
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Black Hawk	32.74	90.10	.....	3,843,771
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Bremers	4.18	90.10	.....	3,843,771
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Butler	21.06	90.10	.....	3,843,771
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Floyd	30.57	90.10	.....	3,843,771
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Cerro Gordo	10.57	90.10	.....	3,843,771
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Worth	18.61	90.10	240.64	1,413,840
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Linn	31.29	90.10	.....	1,413,840
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Hutchinson	25.78	90.10	.....	1,413,840
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Fayette	44.31	90.10	.....	1,413,840
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Winnebago	1.14	90.10	.....	1,413,840
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Allamakee	1.61	90.10	3,500	329,455
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Muscatine	19.21	90.10	.....	329,455
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Johnson	7.04	90.10	.....	329,455
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Washington	4.51	90.10	3,500	107,000
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Benton	14.83	90.10	.....	107,000
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Tama	14.05	90.10	.....	107,000
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Grundy	15.22	90.10	48.12	3,500
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Johnson	9.59	90.10	.....	3,500
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Washington	20.18	90.10	.....	3,500
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Keokuk	31.15	90.10	.....	3,500
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Mahaska	4.32	90.10	.....	3,500
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Poweshiek	6.78	90.10	74.02	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Grundy	11.03	90.10	.....	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Hardin	17.88	90.10	.....	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Franklin	12.38	90.10	.....	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Wright	45.14	90.10	.....	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Humboldt	23.00	90.10	.....	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Kossuth	2.54	90.10	.....	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Palo Alto	27.24	90.10	.....	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Emmet	18.69	90.10	.....	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Dickinson	18.80	90.10	.....	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Osceola	24.24	90.10	.....	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Lyon	37.79	90.10	.....	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Hancock	22.14	90.10	.....	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Winnebago	19.21	90.10	.....	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Johnson	34.94	90.10	.....	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Cedar	3.86	90.10	.....	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Scott	25.41	90.10	.....	2,800
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>	Clinton	14.61	90.10	81.94	3,500

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Chicago, Decorah & Minn. Ry.</i>	Fayette	22.31	22.31	.....	65,240
<i>Chicago, Decorah & Minn. Ry.</i>	Winnebago	22.31	22.31	2,800	65,240
<i>Chicago, Decorah & Minn. Ry.</i>	Bremers	5.68	22.31	3,500	19,880
<i>Chicago, Decorah & Minn. Ry.</i>	Muscatine	7.11	22.31	.....	19,880
<i>Chicago, Decorah & Minn. Ry.</i>	Cedar	9.13	22.31	.....	19,880
<i>Chicago, Decorah & Minn. Ry.</i>	Scott	15.27	22.31	31.51	3,000
<i>Chicago & Northwestern Ry.</i>	Clinton	40.13	1,150.30	.....	7,369,438
<i>Chicago & Northwestern Ry.</i>	Cedar	24.96	1,150.30	.....	7,369,438
<i>Chicago & Northwestern Ry.</i>	Linn	29.10	1,150.30	.....	7,369,438
<i>Chicago & Northwestern Ry.</i>	Benton	24.54	1,150.30	.....	7,369,438
<i>Chicago & Northwestern Ry.</i>	Tama	25.34	1,150.30	.....	7,369,438
<i>Chicago & Northwestern Ry.</i>	Marshall	25.09	1,150.30	.....	7,369,438
<i>Chicago & Northwestern Ry.</i>	Story	24.23	1,150.30	.....	7,369,438
<i>Chicago & Northwestern Ry.</i>	Boone	27.53	1,150.30	.....	7,369,438
<i>Chicago & Northwestern Ry.</i>	Greene	24.51	1,150.30	.....	7,369,438
<i>Chicago & Northwestern Ry.</i>	Carroll	25.41	1,150.30	.....	7,369,438
<i>Chicago & Northwestern Ry.</i>	Crawford	31.56	1,150.30	.....	7,369,438
<i>Chicago & Northwestern Ry.</i>	Harrison	30.35	1,150.30	.....	7,369,438
<i>Chicago & Northwestern Ry.</i>	Pottawattomie	30.83	1,150.30	854.82	11,000
<i>Chicago & Northwestern Ry.</i>	Clinton	33.40	1,150.30	.....	11,000
<i>Chicago & Northwestern Ry.</i>	Jackson	14.60	1,150.30	.....	11,000
<i>Chicago & Northwestern Ry.</i>	Jones	22.98	1,150.30	70.98	5,000
<i>Chicago & Northwestern Ry.</i>	Cedar	8.50	1,150.30	8.50	3,000
<i>Chicago & Northwestern Ry.</i>	Benton	2.47	1,150.30	.....	3,000
<i>Chicago & Northwestern Ry.</i>	Tama	13	1,150.30	.....	3,000
<i>Chicago & Northwestern Ry.</i>	Poweshiek	27.21	1,150.30	.....	3,000
<i>Chicago & Northwestern Ry.</i>	Keokuk	16.80	1,150.30	.....	3,000
<i>Chicago & Northwestern Ry.</i>	Mahaska	15.85	1,150.30	64.55	3,500
<i>Chicago & Northwestern Ry.</i>	Polk	24.40	1,150.30	.....	3,500
<i>Chicago & Northwestern Ry.</i>	Story	24.40	1,150.30	.....	3,500
<i>Chicago & Northwestern Ry.</i>	Hamilton	8.40	1,150.30	80.20	5,000
<i>Chicago & Northwestern Ry.</i>	Carroll	25.44	1,150.30	.....	5,000
<i>Chicago & Northwestern Ry.</i>	Crawford	1.83	1,150.30	.....	5,000
<i>Chicago & Northwestern Ry.</i>	Shelby	12.78	1,150.30	.....	5,000
<i>Chicago & Northwestern Ry.</i>	Audubon	12.08	1,150.30	52.10	3,000
<i>Chicago & Northwestern Ry.</i>	Carroll	9.30	1,150.30	.....	3,000
<i>Chicago & Northwestern Ry.</i>	Sec	54.02	1,150.30	.....	3,000
<i>Chicago & Northwestern Ry.</i>	Ida	28.29	1,150.30	.....	3,000
<i>Chicago & Northwestern Ry.</i>	Woodbury	25.01	1,150.30	.....	3,000
<i>Chicago & Northwestern Ry.</i>	Plymouth	13.40	1,150.30	.....	3,000
<i>Chicago & Northwestern Ry.</i>	Monona	24.59	1,150.30	164.02	4,300
<i>Chicago & Northwestern Ry.</i>	Tama	22.14	1,150.30	.....	4,300
<i>Chicago & Northwestern Ry.</i>	Grundy	12.79	1,150.30	.....	4,300
<i>Chicago & Northwestern Ry.</i>	Hardin	24.81	1,150.30	.....	4,300
<i>Chicago & Northwestern Ry.</i>	Hamilton	45.45	1,150.30	.....	4,300
<i>Chicago & Northwestern Ry.</i>	Wright	23.85	1,150.30	.....	4,300
<i>Chicago & Northwestern Ry.</i>	Humboldt	25.14	1,150.30	.....	4,300
<i>Chicago & Northwestern Ry.</i>	Kossuth	40.51	1,150.30	.....	4,300
<i>Chicago & Northwestern Ry.</i>	Pocahontas	24.16	1,150.30	.....	4,300
<i>Chicago & Northwestern Ry.</i>	Buena Vista	22.79	1,150.30	.....	4,300
<i>Chicago & Northwestern Ry.</i>	Clay	5.70	1,150.30	.....	4,300
<i>Chicago & Northwestern Ry.</i>	O'Brien	23.30	1,150.30	.....	4,300
<i>Chicago & Northwestern Ry.</i>	Stout	33.10	1,150.30	.....	4,300
<i>Chicago & Northwestern Ry.</i>	Webster	25.06	1,150.30	.....	4,300
<i>Chicago & Northwestern Ry.</i>	Calhoun	23.97	1,150.30	.....	4,300
<i>Chicago & Northwestern Ry.</i>	Sac	8.57	1,150.30	383.27	4,500
<i>Chicago & Northwestern Ry.</i>	Boone	3.25	1,150.30	1,235	5,500
<i>Chicago, Burlington & K. C. Ry. Co.</i>	Clinton	16.89	.....	77.64	.....
<i>Chicago, Burlington & K. C. Ry. Co.</i>	Van Buren	27.34	.....	.....	.....
<i>Chicago, Burlington & K. C. Ry. Co.</i>	Davis	15.45	.....	.....	.....
<i>Chicago, Burlington & K. C. Ry. Co.</i>	Appanoose	17.97	.....	77.64	3,500
<i>Chicago, Burlington & K. C. Ry. Co.</i>	Dubuque	.....	.....	.....	.....
<i>Chicago, Burlington & K. C. Ry. Co.</i>	Dubuque	.....	.....	.....	.....

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Chicago, Bur. & Quincy R. R. Co.	Des Moines.....	18,098	752,842	\$.....	\$ 5,838,724
Chicago, Bur. & Quincy R. R. Co.	Henry.....	19,769			
	Jefferson.....	25,745			
	Wapello.....	26,536			
	Monroe.....	27,816			
	Lucas.....	29,829			
	Clarke.....	29,498			
	Union.....	27,797			
	Adams.....	30,475			
	Montgomery.....	27,081			
	Mills.....	29,24			
Keokuk & St. Paul R. R.	Pottawattmie.....	1,569	281,654	13,000	3,661,502
	Des Moines.....	5,38			
Chariton Branch.....	Lee.....	33,296	42,276	8,500	359,246
	Lucas.....	18,741			
	Wayne.....	8,841			
	Decatur.....	13,561	56,541	4,500	164,434
Creston Branch.....	Union.....	10,742			
	Adams.....	9,93			
	Taylor.....	28,008	42,680	5,000	213,400
Nebraska City Branch.....	Montgomery.....	7,468			
	Page.....	11,80			
	Fremont.....	12,741	39,239	4,000	156,836
Moulton & Albia R. R.	Monroe.....	10,798			
	Appanoose.....	659	11,477	500	5,739
Albia, Knoxville & Des Moines and D. M. & Keok. R. R.	Monroe.....	10,722			
	Marion.....	39,204			
	Warren.....	7,696			
	Polk.....	10,133	67,865	5,000	339,035
Chariton, D. M. & S. R. R.	Lucas.....	11,561			
	Warren.....	21,439	33,000	4,500	148,500
Leon, Mt. Ayr & S. W. R. R.	Decatur.....	26,639			
	Ringgold.....	28,642	54,281	4,500	244,294
Creston & Northern R. R.	Union.....	8,152			
	Adair.....	19,532	27,704	4,000	110,810
Western Iowa R. R.	Adair.....	10,27			
	Cass.....	10,095	29,305	4,000	81,600
Brownville & Nodaway V. R. R.	Montgomery.....	2,418			
	Page.....	22,81	35,228	4,000	140,912
Clarion, Col. Spr. & S. W. R. R.	Page.....	15,844	15,844	4,000	63,376
Red Oak & Atlantic R. R.	Montgomery.....	12,430			
	Pottawattmie.....	1,096			
	Cass.....	3,557	17,962	4,000	71,968
	Mills.....	8,918			
	Fremont.....	12,139	21,097	4,000	84,228
	Mills.....	10,485			
	Pottawattmie.....	5,214	15,727	4,000	62,908
Chi. Ft. Madison & D. M. Ry. Co.	Lee.....	20,31	71.30		142,600
Chi. Ft. Madison & D. M. Ry. Co.	Henry.....	2,67			
	Van Buren.....	14,72			
	Jefferson.....	12,60			
	Wapello.....	13,00	71.30	2,000	142,600
Chicago Great Western Ry. Co.			405.43		1,964,261
Main Line.....	Nitchell.....	8.90			
	Howard.....	13.14			
	Chickasaw.....	25.70			
	Bremer.....	6.03			
	Fayette.....	19.32			
	Buchanan.....	11.41			
	Delaware.....	25.62	142.88	4,500	642,960
	Dubuque.....	31.26			
	Fayette.....	6.83			
	Buchanan.....	2.90			
	Black Hawk.....	20.43			
	Grundy.....	7.35			
	Tama.....	12.64			

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
	Mashall.....	31.78			
	Jasper.....	19.02			
	Polk.....	28.99			
	Warren.....	15.79			
	Madison.....	39.48			
	Union.....	21.59			
	Ringgold.....	23.44			
	Taylor.....	5.79	228.12	\$ 4,300	\$ 980,916
	Black Hawk.....	7.48	2.48	3,500	26,180
	Jasper.....	3.20	3.20	3,500	11,200
	Bremer.....	24.52			
	Rutler.....	27.81			
	Franklin.....	9.62	63.95	3,500	223,825
	Mitchell.....	5.41			
	Worth.....	14.39	19.80	3,500	69,359
			26.40		39,600
			26.40	1,500	39,600
			1,566.03		7,227,799
Cedar Falls Branch.....	Hardin.....	26.40			
Valeria Coal Branch.....	Jackson.....	13.02			
Waverly Branch.....	Clinton.....	36.96			
	Jones.....	25.37			
	Linn.....	20.04			
	Benton.....	24.46			
	Tama.....	36.32			
	Marshall.....	25.39			
	Story.....	34.79			
	Boone.....	7.83			
	Dallas.....	34.72			
	Guthrie.....	19.53			
	O Carroll.....	24.65			
	Crawford.....	12.50			
	Shelby.....	24.81			
	Harrison.....	7.01			
	Pottawattmie.....	29.55	349.17	6,720	2,316,422
	Linn.....	17.54			
	Union.....	1.78			
	Iowa.....	32.68			
	Keokuk.....	30.76			
	Wapello.....	27.31			
	Monroe.....	10.47			
	Appanoose.....	22.34			
	Wayne.....	14.96	197.34	3,500	552,440
	Crawford.....	30.73			
	Monona.....	27.50			
	Woodbury.....	31.62	90.17	3,500	315,305
	Jackson.....	31.04			
	Dubuque.....	26.81			
	Clayton.....	36.22			
	Allamakee.....	38.11	136.18	5,000	380,900
	Jackson.....	16.12			
	Dubuque.....	19.50	35.02	2,000	71,240
	Volga Branch.....	42.01			
	Fayette.....	16.20	58.21	3,000	174,630
	Allamakee.....	22.81	22.81	2,000	45,620
	Scott.....	26.34			
	Clinton.....	12.28			
	Cedar.....	3.96			
	Jones.....	27.67			
	Delaware.....	28.66			
	Clayton.....	12.17			
	Fayette.....	37.02	151.07	3,300	483,424
	Winnebago.....	2.47			
	Linn.....	8.11			
	Jones.....	19.78			
	Delaware.....	7.04			
	Dubuque.....	7.79	48.63	3,500	152,705
	Scott.....	7.40			
	Clinton.....	21.50			
	Jackson.....	2.89	32.19	3,000	96,570

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Clinton Branch.....	Clinton.....	10.05	10.05	3,500	35,175
Iowa & Minnesota Division.....	Winnebago.....	16.96			
	Howard.....	24.38	41.34	5,000	206,700
	Winnebago.....	8.54	9.54	3,500	26,630
Decorah Branch.....	Cerro Gordo.....	8.93			
Austin Branch.....	North.....	11.27			
	Mitchell.....	7.25	27.95	3,000	83,850
Iowa & Dakota Division.....	Clayton.....	22.68			
	Allamakee.....	4.07			
	Winnebago.....	29.75			
	Chickasaw.....	26.35			
	Floyd.....	24.82			
	Cerro Gordo.....	24.32			
	Hancock.....	24.15			
	Kossuth.....	24.05			
	Palo Alto.....	24.04			
	Clay.....	24.31			
	O'Brien.....	24.02			
	Sioux.....	29.68			
	Lyon.....	9.47	291.49	5,720	1,697,373
Elkader Branch.....	Clayton.....	19.30	19.30	3,000	57,900
Spirit Lake Branch.....	Clay.....	7.70			
	Dickinson.....	12.33	20.03	3,000	60,090
Eden Branch.....	Sioux.....	8.99	8.99	4,000	26,970
Sioux City & Dakota Division.....	Woodbury.....	5.63			
	Plymouth.....	15.99			
	Sioux.....	16.88			
	Lyon.....	3.04	40.55	3,500	141,925
Chicago, Rock Island & Pacific Ry. Co.			1,061.11		8,184,790
Iowa Division.....	Scott.....	12.11			
	Cedar.....	6.88			
	Muscatine.....	24.77			
	Johnson.....	27.16			
	Iowa.....	35.16			
	Poweshiek.....	25.52			
	Jasper.....	24.12			
	Polk.....	27.65			
	Dallas.....	17.56			
	Madison.....	5.48			
	Guthrie.....	19.31			
	Adair.....	5.50			
	Cass.....	27.47			
	Shelby.....	6.41			
Southwestern Division.....	Pottawattomie.....	45.02	317.75	12,000	3,813,000
	Scott.....	18.08			
	Muscatine.....	22.45			
	Louisia.....	8.91			
	Washington.....	25.64			
	Jefferson.....	20.60			
	Wassello.....	7.71			
	Davis.....	22.88			
	Appanoose.....	25.86			
	Wayne.....	27.35	193.89	4,000	1,551,120
Oskaloosa Division.....	Washington.....	14.02			
	Keokuk.....	25.73			
	Mahaska.....	25.40			
	Marion.....	12.65	79.00	6,000	474,000
Wilton Branch.....	Muscatine.....	11.98	11.98	4,000	47,900
Wilton & Tipton Branch.....	Muscatine.....	1.16			
	Cedar.....	4.92	6.08	500	3,040
Newton & Monroe Branch.....	Jasper.....	17.00	17.00	5,000	85,000
Des Moines, Indianola & W. Br.	Polk.....	8.59			
	Warren.....	20.21			
	Madison.....	12.25	47.07	5,000	235,350
Guthrie Center Branch.....	Guthrie.....	14.58	14.58	4,000	58,320
Audubon Branch.....	Cass.....	6.18			
	Audubon.....	16.26	24.54	8,000	192,720

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Grissold Branch.....	Cass.....	14.71			
Carson Branch.....	Pottawattomie.....	17.61	14.71	5,000	73,550
Marion Branch.....	Pottawattomie.....	1.13		4,000	70,440
	Shelby.....	16.71			
Keosauqua Branch.....	Van Buren.....	4.56	11.81	4,000	47,360
Keokuk & Des Moines Div.....	Lee.....	27.15	4.90	4,000	18,000
	Van Buren.....	35.50			
	Havre.....	30.04			
	Wapello.....	21.34			
	Mahaska.....	14.50			
	Marion.....	17.40			
	Jasper.....	17.56	192.20	5,500	802,100
Des Moines & Ft. Dodge Div.....	Polk.....	9.50			
	Dallas.....	27.50			
	Hoone.....	2.00			
	Greene.....	22.99			
	Webster.....	21.25			
	Humboldt.....	6.53			
	Pocahontas.....	15.63			
	Palo Alto.....	20.55	728.96	5,000	691,900
Chicago, St. Paul, Minn. & O. Ry. Co.			74.84		596,022
Main Line.....	Oceola.....	17.98			
	O'Brien.....	6.61			
	Sioux.....	22.06			
	Plymouth.....	9.48			
	Woodbury.....	94	87.10	8,195	474,589
Chicago, Santa Fe & California Ry. Co.			17.44	4,135	72,114
Chicago, Santa Fe & California Ry.	Lyon.....	19.81			
Crooked Creek Railroad & Coal Co.	Lee.....	19.81	19.81	11,000	217,910
Crooked Creek R. R. and Coal Co.			23.00		46,400
Des Moines & Kansas City Ry. Co.	Webster.....	17.20			
Des Moines & Kansas City Ry.	Hamilton.....	6.00	23.20	2,000	46,400
	Polk.....	7.20	106.17		140,228
Des Moines, Northern & W. Ry. Co.	Warren.....	27.73			
Des Moines, Northern & W. Ry.	Madison.....	18.43			
	Clarke.....	12.46			
	Decatur.....	30.76	106.17	1,400	140,228
			147,686		3,922,215
Des Moines Union Ry. Co.	Dallas.....	29.54			
	Boone.....	13.32			
	Guthrie.....	14.79			
	Greene.....	27.30			
	Calhoun.....	29.22			
	Pocahontas.....	1.90	147,686	2,500	769,315
Des Moines Union Ry.	Polk.....	2.70	2.70	40,000	108,000
Dubuque & Sioux City R. R. Co.			573.21		2,794,481
Main Line.....	Dubuque.....	29.80			
	Delaware.....	24.47			
	Rochester.....	24.33			
	Black Hawk.....	26.72			
	Grundy.....	17			
	Butler.....	24.91			
	Franklin.....	7.10			
	Hardin.....	25.72			
	Hamilton.....	22.20			
	Webster.....	26.74			
	Calhoun.....	14.85			
	Pocahontas.....	8.80			
	Buena Vista.....	25.41			
	Cherokee.....	29.80			
	Plymouth.....	24.15			
	Woodbury.....	6.41	326.54	6,100	1,992,136
Cedar Rapids Branch.....	Delaware.....	14.07	41.85	3,100	129,715
	Linn.....	27.75			

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Ogawa Branch.....	Monona.....	15.28			
	Woodbury.....	25.94			
	Ida.....	2.22			
	Cherokee.....	14.66	59.10	\$ 3,100	\$ 183,210
Sioux Falls Branch.....	Cherokee.....	11.40			
	O'Brien.....	27.27			
	Sioux.....	7.58			
	Sioux.....	84.25	70.10	3,100	\$17,310
Cedar Falls & Minnesota R. R.....	Rock Hawk.....	7.38			
	Bremen.....	19.47			
	Chickasaw.....	1.03			
	Floyd.....	18.96	75.18	8,600	\$72,088
	Mitchell.....	20.72	95.45		\$86,320
Hampton & Shenandoah R. R. Co. (Hampton & Shenandoah R. R.)	Hampton.....	14.35			
	Ringgold.....	27.12			
	Taylor.....	26.96			
	Page.....	37.02	95.45	3,000	\$28,350
Iowa Central Railway Company Main Line.....	Worth.....	2.06			
	Cerro Gordo.....	24.34			
	Franklin.....	27.09			
	Hardin.....	29.40			
	Marshall.....	29.79			
	Jasper.....	3.98			
	Poweshiek.....	22.81			
	Mahaska.....	25.17	177.841	5,000	\$889,205
	Monroe.....	12.602			
Belmont Branch.....	Franklin.....	13.70			
	Wright.....	4.501	22.202	2,575	\$7,174
Story City Branch.....	Marshall.....	15.61			
	Story.....	19.36	34.97	2,575	\$89,864
State Center Branch.....	Jasper.....	5.28			
	Marshall.....	20.712	26.64	2,575	\$68,506
Montezuma Branch.....	Marshall.....	15.612	13.612	2,575	\$35,051
Newton Branch.....	Mahaska.....	2.07			
	Poweshiek.....	8.907			
	Monroe.....	36.781	37.788	2,575	\$71,851
Newton Branch—Lynnville Sub. Eastern Division.....	Jasper.....	5.30	2.50	2,575	\$6,437
	Mahaska.....	14.223			
	Keokuk.....	26.414			
	Washington.....	11.261			
	Jackson.....	1.50			
	Henry.....	18.635			
	Linn.....	23.845	96.597	3,000	\$291,192
Iowa Northern Railway Co.....	Linn.....	5.93	5.93	4,500	\$26,715
Iowa Northern Railway.....	Jasper.....	9.30	58.518		\$21,819
K. C. & St. J. & C. R. R. Co. K. C. St. Jo. & C. R. R. Co.	Fremont.....	29.743			
	Mill.....	17.961			
	Pottawattomie.....	8.74	54.42	8,500	\$462,319
	Page.....	4.096			
	Wright.....	13.08			
	Deaatur.....	14.08	73.08	3,500	\$25,740
	Deaatur.....	14.08	91.158		\$32,220
Mason City & Ft. Dodge R. R. Co. Mason City & Ft. Dodge R. R.	Cerro Gordo.....	24.508			
	Franklin.....	20.00			
	Wright.....	23.48			
	Webster.....	18.423	87.476	2,000	\$175,952
	Webster.....	2.859			
	Webster.....	187.43			\$7,114
Coalville Branch.....	Worth.....	2.00			
Minneapolis & St. Louis Railway Co. Minneapolis & St. Louis Ry.	Winnipeg.....	30.80			
	Hancock.....	25.71			
	Keosau.....	2.86			
	Humboldt.....	22.41			

TABLE No. I—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Webster.....	Boone.....	34.91			
Ogawa & St. Louis Railway Co. Omaha & St. Louis Railway.....	Boone.....	34.48	137.82	\$ 4,500	\$617,256
	Page.....	19.501	66.98		\$34,900
	Fremont.....	8.74			
	Mill.....	25.69			
	Pottawattomie.....	12.74	66.98	3,000	\$204,900
St. Louis, Keokuk & North-W. R. R. Co. St. Louis, Keokuk & N-W. R. R.	Lee.....	36.81	4,500		\$17,600
Sioux City & Northern R. R. Co. Sioux City & Northern R. R.	Henry.....	14.25	51.66	3,500	\$177,500
	Woodbury.....	3.57	76.70		\$60,800
	Plymouth.....	25.27			
	Sioux.....	27.26			
	Lyon.....	18.48	76.70	4,000	\$306,800
Sioux City & Pacific Railroad Co. Sioux City & Pacific R. R.	Woodbury.....	32.303	80.613		\$443,372
	Monona.....	25.709			
	Harrison.....	32.571	80.613	3,500	\$443,372
Sioux C. Terminal Ry. & Warehouse Co. Southern Iowa Railroad Co. Southern Iowa Railroad.....	Woodbury.....	1.28	1.28	90,000	\$115,400
	Wapello.....	0.81	4.63		\$45,300
Tabor & Northern Ry. Co. Tabor & Northern Ry.	Mahaska.....	1.72	4.53	10,000	\$45,300
	Marion.....	8.79	75	30,000	\$15,000
	Des Moines.....	75	75	30,000	\$15,000
Union Pacific Railroad Co. Union Division.....	Pottawattomie.....	2.06	2.06	120,000	\$247,600
Union Avenue Dummy Line.....	Pottawattomie.....	1.72	1.72	3,000	\$5,100
Wabash Railway Co. Des Moines & St. Louis R. R.	Monroe.....	11.55	108.87		\$72,175
	Marion.....	28.00			
	Polk.....	19.61			
	Davis.....	26.246	65.56	2,500	\$163,900
	Appanoose.....	7.281			
	Wapello.....	9.808	43.31	2,500	\$108,275
Winona & Western Ry. Co. Winona & Western Ry.	Howard.....	1.51	23.41	2,500	\$58,325
	Mitchell.....	21.90			
Total miles railroad in Iowa.....			8,481.68		
Total assessed value of same.....					\$ 44,378,542

(a) The Burlington & Northwestern leases the right to run over the Burlington, Cedar Rapids & Northern between Burlington and Medapolis, 11.3 miles, but has no right to do business between the points named.

(b) The Burlington & Western runs its trains from Winfield to Burlington, 28.4 miles, over the Burlington & Northwestern. This includes 12.3 miles over the Burlington, Cedar Rapids & Northern, under its contract with Burlington & Northwestern. The Burlington & Western is restricted from doing any immediate business between Winfield and Burlington.

(c) Burlington, Cedar Rapids & Northern—includes 11.30 miles leased from the Iowa Central.

(d) The Chicago, Burlington & Kansas City run their trains over the Chicago, Burlington & Quincy from Viole to Burlington, 25 miles, and over the Wabash from Bloomfield to Moulton, 14.11 miles. This leased mileage is assessed to the respective owners.

(e) The Chicago Great Western runs over the Des Moines Union track, a distance of 2.36 miles, and over the Des Moines & Kansas City track, a distance of .44 miles, in the city of Des Moines.

(f) The Chicago, Rock Island & Pacific runs trains over the Dubuque & Sioux City Railroad tracks, between Tara and Fort Dodge, a distance of 6.4 miles; and over the Union Pacific tracks, between the Council Bluffs Union Depot and the Missouri river a distance of 2.16 miles.

(g) The Chicago, St. Paul, Minneapolis & Omaha runs trains over the Dubuque & Sioux City track, between Le Mars and Sioux City, a distance of 27.51 miles.

(h) The Des Moines Union Railway is simply a "Representative Company," acting as an agency at Des Moines for the Wabash Railway and the Des Moines, Northern & Western Railway.

(i) The Homeston & Shenandoah leases the right to run trains on the Keokuk & Western track between Homeston and Van Wert.

(j) The Keokuk & Western Railroad has trackage rights over the St. Louis, Keokuk & Northwestern Railway from Keokuk to the Des Moines river, a distance of 2.833 miles.

CHANGE IN MILEAGE DURING THE YEAR 1894.

NAME OF ROAD.	GAIN.	LOSS.
Albia & Centerville Railway.....	.34	
Boone Valley Coal & Railway Co.....	9.00	
Chicago, Iowa & Dakota Railway.....		.10
Chicago, Rock Island & Pacific Railway, Iowa Division.....	.81	
St. Louis, Keokuk & Northwestern Railway.....		.62
Wabash.....		3.53
Total.....	4.15	4.15

TABLE No. II.

Length of railroads January 1, 1894, by counties, and the assessed value thereof.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Adair</i>	38.322	\$	\$ 221,288
Chicago, Burlington & Quincy—Creston & North's R.R.....	19.502	4,000	78,008
Chicago, Burlington & Quincy—Western Iowa R.R.....	19.27	4,000	41,660
Chicago, Rock Island & Pacific—Iowa Division.....	5.59	12,000	102,000
<i>Adair</i>	30.405		365,835
Chicago, Burlington & Quincy Railroad.....	26.475	13,000	344,175
Chicago, Burlington & Quincy—Creston Branch.....	3.03	5,000	15,150
<i>Allamakee</i>	61.35		254,599
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	1.61	3,500	5,635
Chicago, Milwaukee & St. Paul—Dubuque Division.....	36.11	5,000	180,550
Chicago, Milwaukee & St. Paul—Waukon Branch.....	22.83	2,000	45,660
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.....	4.02	5,750	23,925
<i>Appanoose</i>	129.750		827,518
Albia & Centerville Railway.....	12.44	2,000	24,880
Chicago, Burlington & Kansas City Railway.....	17.97	3,500	62,895
Chicago, Burlington & Quincy—Moulton & Albia R.R.....	.679	500	340
Chicago, Milwaukee & St. Paul—Kansas City Division.....	22.34	3,500	78,190
Chicago, Rock Island & Pacific—Southwestern Division.....	29.83	3,500	104,405
Keokuk & Western Railroad.....	29.29	3,500	102,510
Wabash Railroad.....	25.251	2,500	63,128
<i>Audubon</i>	25.44		115,940
Chicago & Northwestern—Iowa Southwestern Branch.....	12.08	3,000	36,240
Chicago, Rock Island & Pacific—Audubon Branch.....	16.36	5,000	81,800
<i>Benton</i>	91.05		638,008
Burlington, Cedar Rapids & Northern—Main Line.....	23.91	6,000	143,000
Burlington, Cedar Rapids & Northern—Pacific Division.....	14.85	3,500	51,975
Chicago & North-Western Railway.....	24.81	11,000	272,940
Chicago & North-Western—Ottumwa, C. F. & St. P. R.R.....	2.47	3,500	8,645
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.....	24.08	6,750	161,818
Chicago, Milwaukee & St. Paul—Kansas City Division.....	104.78	3,500	366,830
<i>Black Hawk</i>	104.73		545,096
Burlington, Cedar Rapids & Northern—Main Line.....	32.74	6,000	196,440
Chicago Great Western—Des Moines & St. Joe Div.....	37.42	4,300	160,906
Chicago Great Western—Cedar Falls Branch.....	7.48	3,500	26,180
Dubuque & Sioux City—Main Line.....	26.72	6,100	162,992
Dubuque & Sioux City—Cedar Falls & Minnesota R.R.....	3.38	3,000	10,140
<i>Boone</i>	84.41		518,003
Boone Valley Coal & Railway Co.....	3.00	1,000	3,000
Chicago & North-Western Railway.....	27.53	11,000	302,830
Chicago & North-Western—Iowa R.R., Coal & Mfg Co.....	2.25	5,500	12,375
Chicago, Milwaukee & St. Paul—Chicago & C. R. Div.....	5.73	5,750	32,913
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.....	3.00	5,000	15,000
Des Moines Northern & Western Railway.....	15.32	2,500	38,300
Minneapolis & St. Louis Railway.....	22.58	3,500	79,030
<i>Bremer</i>	61.88		235,097
Burlington, Cedar Rapids & Northern—Main Line.....	4.18	6,000	25,080
Burlington, Cedar Rapids & N.—Waverly Short Line.....	5.58	3,500	19,580
Chicago Great Western—Main Line.....	6.03	4,500	27,135
Chicago Great Western—Waverly Branch.....	29.52	3,500	103,820
Dubuque & Sioux City—Cedar Falls & Minnesota R.R.....	19.47	3,500	70,095
<i>Buchanan</i>	61.62		303,473
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	25.78	3,500	90,320
Chicago Great Western—Main Line.....	11.41	5,500	62,945
Chicago Great Western—Des Moines & St. Joe Division.....	22.90	1,300	29,770
Dubuque & Sioux City—Main Line.....	24.53	6,100	149,633

TABLE No. II—CONTINUED.

NAME OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Buena Vista</i>	49.30	6	266,814
Chicago & North-Western—Toledo & North-Western Ry	25.70	4,700	121,513
Dubuque & Sioux City—Main Line.....	25.41	6,100	155,001
<i>Butler</i>	73.78	3,750	275,440
Burlington, Cedar Rapids & Northern—Main Line.....	21.16	6,800	143,960
Chicago Great Western—Waverly Branch.....	27.41	3,500	97,335
Dubuque & Sioux City—Main Line.....	24.91	6,100	151,351
<i>Calhoun</i>	68.142	2,750	187,549
Chicago & North-Western—Toledo & North-Western Ry	25.97	4,700	121,620
Des Moines, Northern & Western Railway.....	39.322	2,800	110,105
Dubuque & Sioux City—Main Line.....	14.45	6,100	88,185
<i>Carroll</i>	85.10	2,650	225,484
Chicago & North-Western Railway.....	25.41	11,000	279,510
Chicago & North-Western—Iowa Southwestern Branch	25.44	3,000	76,320
Chicago & North-Western—Maple River Branch.....	9.20	4,500	41,500
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.35	6,720	163,664
<i>Cass</i>	64.012	4,000	256,048
Chicago, Burlington & Quincy—Western Iowa R. R.	10.193	4,000	40,780
Chicago, Burlington & Q.—Red Oak & Atlantic R. R.	10.657	14,200	151,428
Chicago, Rock Island & Pacific—Iowa Division.....	27.47	12,000	329,640
Chicago, Rock Island & Pacific—Audubon Branch.....	8.18	5,000	40,900
Chicago, Rock Island & Pacific—Griswold Branch.....	17.71	7,500	132,825
<i>Cedar</i>	96.18	5,800	558,072
Burlington, Cedar Rapids & Northern—Main Line.....	8.95	6,000	53,700
Burlington, Cedar Rapids & Northern—C. R. & C. Ry.	28.36	3,000	85,080
Burlington, Cedar Rapids & Northern—D. I. & Dak. Ry	9.13	3,000	27,390
Chicago & North-Western Railway.....	24.98	11,000	274,780
Chicago & North-Western—Stanwood & Tipton Branch	8.50	3,000	25,500
Chicago, Milwaukee & St. Paul—Davenport & N.W. Line	3.96	12,000	47,573
Chicago, Rock Island & Pacific—Iowa Division.....	6.88	12,000	82,560
Chicago, Rock Island & Pacific—Wilton & Tipton Branch	4.92	500	2,460
<i>Cerro Gordo</i>	92.648	2,900	268,684
Burlington, Cedar Rapids & Northern—Main Line.....	10.57	6,000	63,420
Chicago, Milwaukee & St. Paul—Austin Branch.....	8.93	3,000	26,790
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.22	5,700	138,268
Iowa Central—Main Line.....	24.34	5,000	121,700
Mason City & Ft. Dodge Railroad.....	24.588	2,000	49,176
<i>Cherokee</i>	55.86	3,600	201,216
Dubuque & Sioux City—Main Line.....	14.46	6,100	88,186
Dubuque & Sioux City—Onawa Branch.....	14.46	3,100	44,846
Dubuque & Sioux City—Sioux Falls Branch.....	11.40	4,100	46,840
<i>Chickasaw</i>	291.628	2,000	583,256
Chicago Great Western—Main Line.....	25.70	5,000	128,500
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	26.33	5,720	150,608
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	7.05	3,000	21,150
<i>Clarke</i>	48.458	3,000	145,374
Chicago, Burlington & Quincy Railroad.....	26.498	12,000	317,976
Des Moines & Kansas City Railway.....	21.96	1,400	30,744
<i>Clay</i>	67.71	3,400	230,824
Chicago & North-Western—Toledo & North-Western Ry	5.70	4,700	26,790
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.31	5,720	139,658
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	21.60	3,100	66,960
<i>Clayton</i>	132.28	5,000	661,400
Chicago, Milwaukee & St. Paul—Dubuque Division.....	36.22	5,000	181,100
Chicago, Milwaukee & St. Paul—Davenport & N.W. Line	43.12	3,000	129,360
Chicago, Milwaukee & St. Paul—Davenport & N.W. Line	12.17	3,300	39,944
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	22.68	5,720	129,720
Chicago, Milwaukee & St. Paul—Elkader Branch.....	19.20	2,600	50,000
<i>Clinton</i>	169.428	2,000	338,856
Burlington, Cedar Rapids & Northern—C. R. & C. Ry.	14.61	3,000	43,830
Chicago & North-Western Railway.....	40.17	11,000	441,870
Chicago & North-Western—Iowa Midland Branch.....	36.40	2,000	72,800
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	26.06	6,720	175,320
Chicago, Milwaukee & St. Paul—Davenport & N.W. Line	12.28	3,100	38,096
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	10.56	2,000	21,120
Chicago, Milwaukee & St. Paul—Clinton Branch.....	10.05	3,600	36,180
<i>Crawford</i>	76.64	3,000	229,920
Chicago & North-Western Railway.....	31.56	11,000	347,160
Chicago & North-Western—Iowa South-Western Branch	1.18	3,000	3,540
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	12.50	6,720	84,000
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	36.75	3,500	128,625

TABLE No. II—CONTINUED.

NAME OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Dallas</i>	105.002	6	629,643
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.72	6,720	166,116
Chicago, Rock Island & Pacific—Iowa Division.....	17.56	12,000	210,720
Chicago Great Western—Main Line.....	27.90	5,000	139,500
Des Moines, Northern & Western Railway.....	36.322	2,500	90,805
<i>Davis</i>	63.338	3,000	190,005
Chicago, Burlington & Kansas City R. W. Y.	14.45	5,300	76,785
Chicago, Rock Island & Pacific—Southwestern Division	22.58	8,000	180,640
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	7.5	5,900	44,250
Wabash Railroad.....	107.730	2,500	269,325
<i>Decatur</i>	107.730	2,500	269,325
Chicago, Burlington & Quincy—Charlton Branch.....	15.967	4,500	71,862
Chicago, Burlington & Quincy—Leon, Mt. Airy & S. W. R. R.	25.659	4,500	115,575
Des Moines & Kansas City Railway.....	40.76	1,400	57,064
Humston & Shennandoah Railroad.....	14.33	3,000	42,990
Keokuk & Western Railroad.....	14.48	3,500	50,680
<i>Delaware</i>	101.07	4,500	455,671
Chicago Great Western—Main Line.....	25.62	4,500	115,390
Chicago, Milwaukee & St. Paul—Davenport & N.W. Line	25.96	5,200	134,972
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.....	24.45	3,500	85,575
Dubuque & Sioux City—Main Line.....	21.47	6,100	131,097
Dubuque & Sioux City—Cedar Rapids Branch.....	14.07	3,100	43,617
<i>Des Moines</i>	62.049	1,700	105,482
Burlington & North-Western Railway.....	13.081	6,000	78,486
Burlington, Cedar Rapids & Northern—Main Line.....	51.18	6,000	307,080
Chicago, Burlington & Quincy—Keokuk & St. Paul R.R.	18.08	13,000	235,041
Toledo, Peoria & Western Railway.....	7.5	2,000	15,000
<i>Dickinson</i>	42.13	2,000	84,260
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.	29.80	3,500	104,300
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	13.36	3,000	39,960
<i>Dubuque</i>	121.662	3,000	364,986
Chicago, Burlington & Northern.....	31.322	20,000	626,440
Chicago Great Western.....	31.322	4,500	140,870
Chicago, Milwaukee & St. Paul—Dubuque Division.....	32.81	5,000	164,050
Chicago, Milwaukee & St. Paul—Casade Branch.....	10.56	2,000	21,120
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.....	7.75	3,500	27,225
Dubuque & Sioux City—Main Line.....	29.80	6,100	181,780
<i>Emmet</i>	18.56	3,000	55,680
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.	16.48	3,500	57,680
<i>Fayette</i>	121.49	3,500	425,275
Burlington, Cedar Rapids & N.—Milwaukee Division.....	44.31	3,500	155,085
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.	31.1	2,500	77,750
Chicago Great Western—Main Line.....	19.42	4,500	87,190
Chicago Great Western—Des Moines & St. Jo. Div.	6.83	4,300	29,369
Chicago, Milwaukee & St. Paul—Volga Branch.....	16.30	3,000	48,900
Chicago, Milwaukee & St. Paul—Davenport & N.W. Line	37.08	3,000	111,240
<i>Floyd</i>	64.38	3,000	193,140
Burlington, Cedar Rapids & Northern—Main Line.....	20.57	6,000	123,420
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.32	5,720	139,312
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	15.36	3,000	46,080
<i>Franklin</i>	66.425	2,000	132,850
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.	12.58	3,500	43,930
Chicago Great Western—Waverly Branch.....	12.58	3,500	43,930
Dubuque & Sioux City—Main Line.....	1.10	6,100	6,710
Iowa Central—Main Line.....	27.06	5,000	135,300
Iowa Central—Belmont Branch.....	15.70	2,575	40,225
Mason City & Fort Dodge Railroad.....	53.3	2,000	1,066
<i>Frederick</i>	70.372	2,000	140,744
Chicago, Burlington & Quincy—Nebraska City Branch.....	19.741	4,000	78,964
Chicago, Burlington & Quincy—Neb. City & N. E. R. R.	12.439	4,000	49,756
Kansas City, St. Joseph & Council Bluffs.....	23.743	5,000	118,717
Omaha & St. Louis Railway.....	8.749	5,000	43,745
<i>Greene</i>	44.803	2,000	89,606
Chicago & North-Western Railway.....	21.81	11,000	240,010
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.	32.69	5,000	163,450
Des Moines, Northern & Western Railway.....	37.303	2,500	93,257

TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Grundy	47.26	\$	\$ 187,500
Burlington, Cedar Rapids & Northern-Pacific Division	15.32	3,500	53,620
Burlington, Cedar R. & Northern—C. R. I. F. & N. W. Ry.	11.13	3,500	38,955
Chicago & North-Western—Toledo & North-Western Ry.	12.79	4,700	60,112
Chicago Great Western—Des Moines & St. Jo. Div.	7.95	4,900	34,182
Dubuque & Sioux City—Main Line	17	6,100	1,037
Guthrie	70.49		463,850
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	19.53	6,750	131,242
Chicago, Rock Island & Pacific—Iowa Division	19.32	12,000	231,840
Chicago, Rock Island & Pacific—Guthrie Center Branch	4.00		56,230
Des Moines, Northern & Western Railway	16.979	2,500	42,448
Hamilton	83.08		413,476
Chicago & North-Western—Des Moines & Minneapolis Br.	8.40	5,500	46,250
Chicago & North-Western—Toledo & North-Western Ry.	45.45	4,700	213,750
Crook Creek Railroad & Coal Company	6.00	2,000	12,000
Dubuque & Sioux City—Main Line	23.29	6,100	141,530
Hammond	72.00		305,613
Burlington, Cedar & N.—C. R. I. F. & N. W. Ry.	22.14	3,500	77,490
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	34.15	5,720	195,138
Minneapolis & St. Louis Railway	58.71	3,500	205,877
Hardin	181.77		505,279
Burlington, Cedar R. & N.—C. R. I. F. & N. W. Ry.	17.38	3,500	62,840
Chicago & North-Western—Toledo & North-Western Ry.	24.81	4,700	116,907
Chicago, Iowa & Dakota Railway	38.40	3,500	134,400
Dubuque & Sioux City—Main Line	24.72	6,100	144,692
Iowa Central—Main Line	28.96	5,000	144,800
Harrison	30.91		350,877
Chicago & North-Western Railway	30.53	11,000	335,630
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	7.01	6,720	47,107
Sioux City & Pacific R. R.	73.379	5,500	404,140
Henry	73.269		574,450
Burlington & North-Western Railway	9.515	1,700	16,175
Burlington & Western Railway	10.528	1,200	12,628
Chicago, Burlington & Quincy Railroad	19.703	12,000	236,439
Chicago, Ft. Madison & Des Moines Railway	2.67	2,000	5,340
Iowa Central—Eastern Division	10.453	2,000	48,408
St. Louis, Keokuk & North-Western Railroad	14.25	3,500	50,250
Howard	39.03		184,805
Chicago Great Western—Main Line	13.14	4,500	59,130
Chicago, Milwaukee & St. Paul—Iowa and Minn. Div.	24.81	3,500	86,900
Winona & Western Railway	1.91	2,500	4,775
Humboldt	89.86		369,158
Burlington, Cedar R. & N.—C. R. I. F. & N. W. Ry.	25.00	3,500	87,500
Chicago & North-Western—Toledo & North-Western Ry.	35.14	4,700	165,126
Chicago, Rock Island & Pacific—D. M. & Ft. D. Div.	6.32	5,000	31,600
Minneapolis & St. Louis Railway	23.40	3,500	81,900
Ia	49.17		171,142
Chicago & North-Western—Maple River Branch	28.20	4,300	121,360
Dubuque & Sioux City—Onawa Branch	2.23	3,100	6,882
Iowa	67.84		416,500
Chicago, Milwaukee & St. Paul—Kansas City Division	32.63	5,500	179,580
Chicago, Rock Island & Pacific—Iowa Division	23.16	12,000	278,094
Jackson	77.07		301,200
Chicago & North-Western—Iowa Midland Branch	14.61	3,000	43,800
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	13.02	6,720	87,494
Chicago, Milwaukee & St. Paul—Dubuque Division	31.04	3,000	93,300
Chicago, Milwaukee & St. Paul—Caselle Branch	16.11	2,000	32,240
Chicago, Milwaukee & St. Paul—Maquoketa Branch	2.89	3,000	8,670
Jasper	129.80		832,075
Chicago Great Western—Des Moines & St. Jo. Div.	3.20	3,500	11,200
Chicago Great Western—Vandalia Coal Branch	31.15	12,000	373,800
Chicago, Rock Island & Pacific—Iowa Division	17.00	5,000	85,000
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	17.40	5,000	87,000
Iowa Central—Main Line	3.98	5,000	19,900
Iowa Central—State Center Branch	5.628	2,575	15,305
Iowa Central—Newton Branch	2.51	2,575	6,465
Iowa Central—Newton Branch—Lynnville Sub.	2.50	2,575	6,437
Iowa Northern Railway	5.63	4,000	22,520

TABLE No. II—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Jefferson	84.221	\$	\$ 597,834
Burlington & Western Railway	17.816	2,300	40,976
Chicago, Burlington & Quincy Railroad	25	12,000	300,000
Chicago, Ft. Madison & Des Moines Railway	15.80	2,000	31,600
Chicago, Rock Island & Pacific—Southwestern Div.	30.20	2,000	60,400
Iowa Central—Eastern Division	1.50		3,000
Johnson	72.82		519,142
Burlington, Cedar Rapids & Northern—Main Line	10.05	6,000	60,300
Burlington, Cedar Rapids & Northern—Muscatine Div.	7.00	2,500	17,500
Burlington, Cedar Rapids & Northern—I. C. & W. Ry.	9.50	2,800	26,600
Burlington, Cedar Rapids & Northern—C. R. & C. Ry.	12.96	3,000	38,880
Chicago, Rock Island & Pacific—Iowa Division	27.16	12,000	325,632
Jones	96.50		486,544
Chicago & North-Western—Iowa Midland Branch	22.38	3,000	67,140
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	23.57	6,700	157,890
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	27.07	3,300	89,340
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line	19.78	5,500	108,750
Keokuk	144.501		402,747
Burlington & Western Railway	15.47		16,136
Burlington, Cedar Rapids & Northern—I. C. & W. Ry.	11.25	2,500	28,125
Chicago & North-Western—Ottawa, C. F. & St. Paul Br.	16.80	2,500	42,000
Chicago, Milwaukee & St. Paul—Kansas City Division	10.56	2,000	21,120
Chicago, Rock Island & Pacific—Oskaloosa Division	25.72	6,000	154,200
Iowa Central—Eastern Division	26.414	7,000	184,908
Kossuth	107.00		391,100
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.	46.51	4,700	218,597
Chicago & North-Western—Toledo & North-Western Ry.	24.25	5,720	138,593
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	7.40	3,500	25,900
Minneapolis & St. Louis Railway	100.226		854,011
Lee	18.39	3,200	59,115
Chicago, Burlington & Kansas City Railway	33.286	8,500	282,075
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	27.11	2,000	54,220
Chicago, Ft. Madison & Des Moines Railway	27.15	5,500	149,225
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	19.41	11,000	213,510
Chicago, Santa Fe & California Railway	16.35	2,500	40,875
St. Louis, Keokuk & North-Western Railroad	151.32		875,457
Linn	21.66		129,960
Burlington, Cedar Rapids & Northern—Main Line	21.66	5,500	119,130
Burlington, Cedar Rapids & Northern—Milwaukee Div.	29.10	11,000	320,100
Chicago & North-Western Railway	26.04	6,720	174,399
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	17.34	3,500	60,690
Chicago, Milwaukee & St. Paul—Kansas City Div.	8.11	3,000	24,330
Dubuque & Sioux City—Cedar Rapids Branch	27.78	3,100	86,115
Louis	69.051		357,235
Burlington & North-Western Railway	3.146	700	2,202
Burlington, Cedar Rapids & Northern—Main Line	23.15	6,000	138,900
Chicago, Rock Island & Pacific—Southwestern Div.	18.40	8,000	147,200
Iowa Central—Eastern Division	25.405	2,000	50,810
Lucas	52.131		492,630
Chicago, Burlington & Quincy Railroad	23.829	13,000	309,777
Chicago, Burlington & Quincy—Chariton Branch	13.741	4,500	61,834
C. B. & Q.—Chariton, D. M. & Southern Railroad	11.21	4,500	50,205
Lyon	110.42		417,066
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.	67.79	5,200	352,352
Burlington, Cedar Rapids & N.—Iowa & Dakota Div.	4.42	2,700	11,934
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	3.04	3,500	10,640
Chicago, St. Paul, Minneapolis & O.—Rock River Br.	37.44	4,125	154,144
Dubuque & Sioux City—Sioux Falls Branch	25.159		73,175
Sioux City & Northern Railroad	18.48	4,000	73,920
Madison	52.64		204,170
Chicago Great Western—Des Moines & St. Jo. Div.	19.48		83,760
Chicago, Rock Island & Pacific—Iowa Division	12.00	12,000	144,000
Chicago, Rock Island & Pacific—Des Moines, I. & W. Br.	12.25	5,000	61,250
Des Moines & Kansas City Railway	12.43	1,400	17,402

TABLE No. II—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Mahaska	181.231		550,695
Burlington & Western Railway	15.91	1,200	19,012
Burlington, Cedar Rapids & Northern—E. O. & W. Ry.	4.32	1,200	5,184
Chicago & North-Western—Ottawa, C. P. & S. W. Ry.	15.81	3,500	55,375
Chicago, Rock Island & Pacific—Oskaloosa Division	26.80	6,000	160,800
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	21.24	5,500	117,870
Iowa Central—Main Line	35.17	5,000	175,850
Iowa Central—Newton Branch	6.897	2,375	17,799
Iowa Central—Eastern Division	14.324	2,000	28,648
Southern Iowa Railroad	10.000		17,000
Marion	105.334		440,170
C. B. & Q.—Albia, K. & D. M., & D. M. & K. R. R.	39.294	5,000	196,470
Chicago, Rock Island & Pacific—Oskaloosa Division	12.65	6,000	75,900
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	14.50	5,200	75,760
Wabash—Des Moines & St. Louis Railroad	39.00	2,500	97,500
Marshall	148.672		834,090
Chicago & North-Western Railway	25.90	6,000	155,400
Chicago Great Western—Des Moines & St. Jo. Div.	31.78	4,200	133,656
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	25.39	6,720	170,621
Iowa Central—Main Line	29.79	6,000	178,740
Iowa Central—Story City Branch	15.01	2,575	38,631
Iowa Central—State Center Branch	20.712	2,575	53,338
Mill	101.984		626,465
Chicago, Burlington & Quincy Railroad	22.24	11,000	244,680
Chicago, Burlington & Q.—Neb. City, S. & N. E. R. R.	8.918	4,000	35,672
Chicago, Burlington & Quincy—Hastings & Avoca R. R.	10.483	4,000	41,932
Kansas City, St. Joseph & Council Bluffs Railroad	17.923	5,800	103,796
Omaha & St. Louis Railway	25.59	5,000	128,450
Tabor & Northern Railway	8.79	600	5,274
Mitchell	95.05		222,577
Chicago Great Western—Main Line	9.90	4,200	41,640
Chicago Great Western—Lytle Branch	5.41	3,200	17,312
Chicago, Milwaukee & St. Paul—Austin Branch	7.75	3,000	23,250
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	12.37	3,000	37,112
Winona & Western Railway	21.00	2,500	52,500
Monona	94.180		204,228
Chicago & North-Western—Maple River Branch	24.40	4,200	102,480
Chicago, Milwaukee & St. Paul—Sioux City Branch	27.50	3,500	96,250
Dubuque & Sioux City—Onawa Branch	16.28	3,100	50,468
Sioux City & Pacific Rail Road	25.79	5,500	141,850
Monroe	96.098		576,847
Albia & Centerville Railway	11.60	2,000	23,200
Chicago, Burlington & Quincy Railroad	27.816	13,000	361,608
Chicago, Burlington & Quincy—Montion & Albia R. R.	19.29	5,200	100,308
C. B. & Q.—Albia, K. & D. M., & D. M. & K. R. R.	10.772	5,000	53,860
Chicago, Milwaukee & St. Paul—Kansas City Division	10.47	3,500	36,645
Iowa Central—Main Line	13.692	5,000	68,460
Wabash—Des Moines & St. Louis Railroad	11.55	2,500	28,875
Montgomery	49.695		442,153
Chicago, Burlington & Quincy Railroad	27.681	12,000	332,532
Chicago, Burlington & Quincy—Nebraska City Branch	7.698	4,000	30,778
Chicago, Burlington & Quincy—Brownville & N. V. R. R.	3.418	4,000	9,672
Chicago, Burlington & Q.—Red Oak & Atlantic R. R.	14.230	4,000	56,920
Muscatine	105.372		727,205
Burlington, Cedar Rapids & Northern—Main Line	18.91	6,000	113,460
Burlington, Cedar Rapids & Northern—Muscatine Div.	19.21	3,900	75,255
Burlington, Cedar Rapids & Northern—D. I. & D. Ry.	7.71	3,000	23,130
Chicago, Rock Island & Pacific—Iowa Division	34.77	12,000	417,240
Chicago, Rock Island & Pacific—Southwestern Div.	22.43	8,000	179,440
Chicago, Rock Island & Pacific—Harlan Branch	11.98	4,000	47,920
Chicago, Rock Island & Pacific—Wilton & Tipton Br'ch	1.16	500	580
O'Brien	83.80		294,223
Chicago & North-Western—Toledo & North-Western Ry.	25.30	8,000	202,400
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	34.02	5,720	194,794
Chicago, St. Paul, Minneapolis & Omaha—Main Line	6.61	8,125	53,772
Dubuque & Sioux City—Sioux Falls Branch	27.57	3,100	84,842
Oceola	44.22		22,222
Burlington, Cedar Rapids & N.—O. R. I. F. & N. W.	23.24	3,500	81,840
Chicago, St. Paul, Minneapolis & Omaha—Main Line	17.98	8,125	146,267

TABLE No. II—CONTINUED.

Names of Counties and Railroads.	Miles of road.	Assessed value per mile.	Total assessed value.
Page	101.373		494,420
Chicago, Burlington & Quincy—Nebraska City Branch	11.80	4,000	47,200
Chicago, Burlington & Quincy—Brownville & N. V. R. R.	22.81	4,000	91,240
Chicago, Burlington & Quincy—Clar, C. Sp. & S. W. R. R.	19.84	4,000	79,376
Humeston & Shenandoah R. R.	27.01	3,000	81,000
Kansas City, St. Jo. & Council Bluffs—Tarkio Valley R. R.	4.968	5,500	27,329
Omaha & St. Louis Railway	19.80	5,000	99,005
Palo Alto	72.17		327,435
Burlington, Cedar Rapids & N.—O. R. I. F. & N. W.	27.29	8,500	231,840
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.34	5,720	139,225
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	20.55	5,000	102,750
Plymouth	68.30		260,015
Chicago & North-Western—Maple River Branch	13.40	3,500	46,900
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	15.06	4,200	63,250
Chicago, St. Paul, Minneapolis & Omaha—Main Line	9.48	8,125	77,139
Dubuque & Sioux City—Main Line	24.95	6,100	152,185
Sioux City & Northern Railroad	25.37	4,000	101,480
Pocahontas	82.31		361,233
Chicago & North-Western—Toledo & North-Western Ry.	24.16	4,750	113,552
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.	16.65	5,000	83,250
Des Moines, Northern & Western Railway	1.90	2,500	4,750
Dubuque & Sioux City—Main Line	9.80	6,100	59,780
Polk	172.165		1,034,443
Chicago & North-Western—Des Moines & Minneapolis Br.	24.49	5,500	134,705
Chd. Bur. & Quincy—A. K. & D. M. and D. M. & K. R. R.	19.25	5,000	96,275
Chicago Great Western—Des Moines & St. Jo. Division	28.90	4,200	121,457
Chicago, Rock Island & Pac.—Iowa Division	27.05	12,000	324,600
Chicago, Rock Island & Pac.—Des Moines, I. & W. Branch	8.59	5,000	42,950
Chicago, Rock Island & Pac.—Keokuk & Des Moines Div.	17.51	5,200	91,050
Chicago, Rock Island & Pac.—Des Moines & Ft. Dodge Div.	9.30	5,000	46,500
Des Moines & Kansas City Railway	7.29	1,400	10,206
Des Moines Union Railway	36.34	2,500	91,350
Wabash—Des Moines & St. Louis Railroad	3.70	4,000	14,800
Pottawattomie	15.01	2,500	37,525
Chicago & North-Western Railway	20.83		100,000
Chicago, Burlington & Quincy	1.99	13,000	25,875
Chicago, Burlington & Quincy—Hastings & Avoca R. R.	1.99	4,000	7,960
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	26.55	6,720	178,414
Chicago, Rock Island & Pacific—Iowa Division	45.02	12,000	540,240
Chicago, Rock Island & Pacific—Carson Branch	4.00		70,440
Chicago, Rock Island & Pacific—Harlan Branch	1.13	4,000	4,520
Kansas City, St. Joseph & Council Bluffs Railroad	6.714	5,500	36,927
Omaha & St. Louis Railway	12.74	5,000	63,700
Union Pacific—Union Avenue Dummy Line	1.72	5,000	8,600
Poweshock	90.012		360,000
Burlington, Cedar Rapids & Northern—E. O. & W. Ry.	6.75	2,800	18,900
Chicago & North-Western—Ottawa, C. F. & S. P. Br.	27.21	3,800	103,235
Chicago, Rock Island & Pacific—Iowa Division	25.51	12,000	306,360
Iowa Central—Main Line	22.81	3,000	68,430
Iowa Central—Montezuma Branch	13.612	2,575	35,051
Iowa Central—Newton Branch	6.7	2,575	17,250
Russell	79.702		313,191
Chicago, Bur. & Quincy—Leon, Mt. Av. & S. W. R. R.	22.642	4,500	101,889
Chicago Great Western—Des Moines & St. Jo. Division	23.94	4,300	103,042
Humeston & Shenandoah R. R.	27.12	3,000	81,360
Sac	62.30		292,265
Chicago & North-Western—Maple River Branch	14.02	4,300	60,286
Chicago & North-Western—Toledo & North-Western Ry.	8.57	4,700	40,279
Scott	100.91		504,253
Burlington, Cedar Rapids & Northern—C. R. & C. Ry.	25.51	3,500	89,285
Burlington, Cedar Rapids & Northern—D. I. & D. Ry.	19.27	3,000	57,810
Chicago, Mil. & St. Paul—Davenport & N. W. Line	29.54	3,250	95,925
Chicago, Mil. & St. Paul—Maquoketa Branch	7.29	3,000	21,840
Chicago, Rock Island & Pacific—Iowa Division	13.71	12,000	164,520
Chicago, Rock Island & Pacific—Southwestern Division	13.05	8,000	104,640

TABLE No. II.—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Shelby	54.68	\$	\$ 324,733
Chicago & North-Western—Iowa South-Western Branch	12.75	3,000	38,250
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.81	6,730	166,723
Chicago, Rock Island & Pacific—Iowa Division	6.41	12,000	76,920
Chicago, Rock Island & Pacific—Harian Branch	10.71	4,000	42,840
Sioux	146.50		128,128
Chicago & North-Western—Toledo & North-Western Ry	25.10	4,700	118,070
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.04	5,720	166,338
Chicago, Milwaukee & St. Paul—Eden Branch	8.92	3,000	26,970
Chicago, Milwaukee & St. Paul—S. City & Dakota Div.	16.88	3,500	59,080
Chicago, St. Paul, Minneapolis & Omaha—Main Line	22.01	5,135	113,072
Dubuque & Sioux City—Sioux Falls Branch	7.08	3,100	21,948
Sioux City & Northern Railroad	27.24	4,000	109,120
Story	96.308		620,508
Ames & College Railway	1.988	500	994
Chicago & North-Western Railway	24.23	11,000	266,530
Chicago & North-Western—Des M. & Minneapolis Br.	21.40	3,500	74,900
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.79	6,730	166,589
Iowa Central—Story City Branch	19.50	2,575	50,213
Tama	104.62		677,652
Burlington, Cedar Rapids & Northern—Pacific Div.	18.65	3,500	65,275
Chicago & North-Western Railway	35.34	11,000	388,740
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	12	3,500	42,000
Chicago & North-Western—Toledo & North-Western Ry	22.14	4,700	104,658
Chicago Great Western—Des Moines & St. Joe Div.	12.61	4,300	54,332
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.32	6,730	164,870
Taylor	60.748		245,917
Chicago, Burlington & Quincy—Creston Branch	28.008	3,000	84,000
Chicago Great Western—Des Moines & St. Joe Div.	5.79	4,300	24,897
Humeston & Shenandoah R. R.	20.96	3,000	62,880
Union	67.291		513,810
Chicago, Burlington & Quincy Railroad	25.707	13,000	335,311
Chicago, Burlington & Quincy—Creston Branch	10.742	5,000	53,710
Chicago, Burlington & Quincy—Creston & North R. R.	8.182	4,000	32,728
Chicago Great Western—Des Moines & St. Joe Div.	22.50	4,300	97,137
Van Buren	80.05		327,345
Chicago, Burlington & Quincy—Creston Branch	27.30	3,500	95,555
Chicago, Ft. Madison & Des Moines Railway	14.72	2,000	29,440
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	4,000	18,000
Chicago, Rock Island & Pacific—Keokuk & D. M. Div.	33.50	5,500	184,250
Wapello	101.629		754,000
Chicago, Burlington & Quincy Railroad	26.856	13,000	349,128
Chicago, Milwaukee & St. Paul—Kansas City Division	27.21	3,500	95,285
Chicago, Ft. Madison & Des Moines Railway	15.00	2,000	30,000
Chicago, Rock Island & Pacific—Southwestern Div.	7.71	8.00	61,680
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	30.00	5,500	165,000
Southern Iowa Railroad	2.81	10,000	28,100
Wabash Railroad	9.803	2,500	24,507
Warren	98.885		372,824
C. B. & Q.—A. K. & D. M. and D. M. & R. R.	7.696	3,000	23,088
Chicago, Burlington & Quincy—Chariton, D. M. & S. Ry	21.39	4,500	96,475
Chicago Great Western—Des Moines & St. Joe Div.	15.79	4,300	67,897
Chicago, Rock Island & Pacific—Des Moines, I. & W. Br.	26.22	5,000	131,150
Des Moines & Kansas City Railway	2.4	0	0
Washington	103.663		442,623
Burlington & North-Western Railway	12.99	1,700	22,083
Burlington & Western Railway	12.862	1,300	16,724
Burlington, Cedar Rapids & Northern—Muscatine Div.	4.31	3,500	15,085
Burlington, Cedar Rapids & Northern—I. C. & W. R. R.	20.98	2,800	58,744
Chicago, Rock Island & Pacific—Southwestern Div.	23.64	8,000	203,120
Chicago, Rock Island & Pacific—Okla. Div.	14.10	4,000	56,400
Iowa Central—Eastern Division	11.861	2,600	40,839
Wayne	79.433		409,915
Chicago, Burlington & Quincy—Chariton Branch	4.806	3,500	16,819
Chicago, Milwaukee & St. Paul—Kansas City Division	14.96	3,500	52,380
Chicago, Rock Island & Pacific—Southwestern Div.	27.78	8,000	222,940
Keokuk & Western Railroad	29.89	3,500	104,560

TABLE No. II.—CONTINUED.

NAME OF COUNTIES AND RAILROADS.	Miles of Road.	Assessed value per mile.	Total assessed value.
Webster	109.892	\$	\$ 699,535
Chicago & North-Western—Toledo & North-Western Ry	25.36	4,700	120,012
Chicago, Rock Island & Pacific—D. M. & Ft. Dodge Ry	32.55	5,000	162,750
Crooked Creek Railroad & Coal Co.	17.20	2,000	34,400
Dubuque & Sioux City—Main Line	26.74	6,100	163,114
Mason City & Ft. Dodge Railroad	31.583	2,000	63,164
Minneapolis & St. Louis Railway	34.91	3,500	122,185
Winnebago	49.37		141,295
Burlington, Cedar R. & Northern—C. R. I. F. & N. W. Ry	19.57	3,500	68,495
Minneapolis & St. Louis Railway	20.80	3,500	72,800
Winnebago	82.85		359,556
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.14	2,500	2,875
Burlington, Cedar Rapids & Northern—O. D. & M. Ry.	22.09	2,500	55,225
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	2.47	3,300	8,104
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	16.96	3,000	50,880
Chicago, Milwaukee & St. Paul—Decorah Branch	9.54	3,000	28,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.75	5,700	170,170
Woodbury	125.080		615,642
Chicago & North-Western—Maple River Branch	23.61	4,500	106,743
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.92	3,500	111,720
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	5.63	2,500	14,075
Dubuque & Sioux City—Main Line	34	8,325	283,470
Dubuque & Sioux City—Oaawa Branch	35.04	3,100	108,414
Sioux City & Northern Railroad	5.37	4,000	21,480
Sioux City & Pacific Railroad	22.238	5,500	122,802
Sioux City Terminal Railway & Warehouse Co.	1.28	80,000	102,400
Worth	46.639		397,625
Burlington, Cedar Rapids & Northern—Main Line	18.61	8,000	148,880
Chicago Great Western—Lyle Branch	14.39	3,500	50,365
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	3,000	33,810
Iowa Central—Main Line	2.069	5,000	10,345
Minneapolis & St. Louis Railway	33	3,500	115,500
Wright	108.673		333,440
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W.	45.04	3,500	157,640
Chicago & North-Western—Toledo & North-Western Ry	23.85	4,700	112,095
Iowa Central—Belmond Branch	6.503	2,575	16,745
Mason City & Ft. Dodge Railroad	31.48	3,300	65,890
Total	8,481.02	\$	\$44,376,342

TABLE No. III.

Length and assessed value of sleeping-car lines.

NAMES OF RAILROADS USING OR OPERATING SLEEPING CARS.	Miles of road on which sleeping-cars are used or operated.	Assessed value per mile for sleeping-cars.	Aggregate assessed value for sleeping-cars.
Burlington, Cedar Rapids & Northern Railway Company.	322.80	\$	\$ 16,396
Main Line.	340.64	56	19,003
Pacific Division.	48.12	15	732
Cedar Rapids, Iowa Falls & North-Western Railway.	234.13	15	3,512
Chicago & North-Western Railway Company.	961.92	80	34,437
Chicago & North-Western Railway.	234.82	80	22,596
Des Moines & Minneapolis Branch.	59.20	10	592
Maple River Branch.	154.63	10	1,546
Toledo & North-Western Railway.	383.27	10	3,833
Chicago, Burlington & Quincy Railroad Company.	222.364	21.50	21,500
Chicago, Burlington & Quincy Railroad.	290.088	65	18,907
Rocky & St. Paul Railroad.	42.576	80	3,399
Chicago Great Western Railway Company.	371.00	18.50	18,500
Main Line.	142.88	50	7,144
Des Moines & St. Joseph Division.	228.12	50	11,406
Chicago, Milwaukee & St. Paul Railway Company.	27.95	280	7,820
Austin Branch.	27.95	10	280
Chicago, Rock Island & Pacific Railway Company.	771.03	25.78	25,780
Iowa Division.	217.75	50	10,888
Southwestern Division.	181.80	40	7,276
Oskaloosa Division.	32.19	10	322
Rocky & Des Moines Division.	162.30	10	1,623
Chicago, St. Paul, Minneapolis & Omaha Railway Company.	57.10	2.24	2,240
Main Line.	57.10	40	2,284
Chicago, Santa Fe & California Railway Company.	19.81	1.12	1,120
Chicago, Santa Fe & California Railway.	19.81	65	1,287
Dubuque & Sioux City Railroad Company.	226.58	10.20	10,200
Main Line.	226.58	50	16,220
Iowa Central Railway Company.	164.80	1.64	1,648
Main Line.	144.70	10	1,447
Eastern Division.	20.10	10	201
Kansas City, St. Joseph & Council Bluffs Railroad Company.	53.60	53.60	4,770
Main Line.	53.60	90	4,770
Omaha & St. Louis Railway Company.	66.98	1.34	1,340
Omaha & St. Louis Railway.	66.98	30	1,990
Sioux City & Pacific Railroad Company.	80.613	4.03	4,031
Sioux City & Pacific Railroad.	80.613	50	4,031
Union Pacific Railway Company.	2.06	247	247
Union Division.	2.03	120	247
Wabash Railroad Company.	108.87	6.53	6,533
Des Moines & St. Louis Railroad.	65.56	60	3,934
Wabash Railroad.	43.31	60	2,599
Total.	3,811.967		\$ 155,904

TABLE No. IV.

Length and assessed value of sleeping-car lines by counties.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Adair.	8.50	\$	\$ 425
Chicago, Rock Island & Pacific-Iowa Division.	8.50	50	425
Adams.	36.473	65	1,721
Chicago, Burlington & Quincy Railroad.	36.473	65	1,721
Appanoose.	37.121	60	1,626
Chicago, Rock Island & Pacific-Southwestern Division.	37.121	60	1,626
Wabash Railroad.	7.261	60	436
Benton.	62.79	30	1,884
Burlington, Cedar Rapids & Northern—Main Line.	23.01	15	345
Burlington, Cedar Rapids & Northern—Pacific Division.	14.83	80	1,187
Chicago & North-Western Railway.	59.88	50	2,994
Black Hawk.	50.42	50	2,521
Burlington, Cedar Rapids & Northern—Main Line.	26.72	50	1,336
Chicago Great Western—Des Moines & St. Joe Div.	26.72	50	1,336
Dubuque & Sioux City—Main Line.	27.53	80	2,203
Boone.	10.21	50	510
Chicago & North-Western Railway.	4.18	50	209
Bremers.	6.00	50	301
Burlington, Cedar Rapids & Northern—Main Line.	11.41	50	571
Chicago Great Western—Main Line.	3.60	50	180
Buchanan.	24.53	50	1,227
Chicago Great Western—Des Moines & St. Joe Div.	49.20	50	2,460
Buena Vista.	16.16	50	808
Chicago & North-Western—Toledo & North-Western Ry.	25.41	50	1,270
Dubuque & Sioux City—Main Line.	45.97	50	2,299
Butler.	21.00	50	1,050
Burlington, Cedar Rapids & Northern—Main Line.	38.82	50	1,941
Dubuque & Sioux City—Main Line.	23.97	10	239
Calhoun.	14.83	50	742
Chicago & North-Western—Toledo & North-Western Ry.	34.71	50	1,736
Dubuque & Sioux City—Main Line.	25.41	50	1,270
Carroll.	7.39	10	73
Chicago & North-Western Railway.	27.47	50	1,374
Chicago & North-Western—Maple River Branch.	40.81	50	2,040
Cass.	8.66	50	433
Chicago, Rock Island & Pacific—Iowa Division.	24.08	80	1,926
Cedar.	6.88	50	344
Burlington, Cedar Rapids & Northern—Main Line.	35.38	50	1,769
Chicago & North-Western Railway.	19.57	50	979
Chicago, Rock Island & Pacific—Iowa Division.	8.54	10	85
Cerro Gordo.	15.70	10	157
Burlington, Cedar Rapids & Northern—Main Line.	39.40	50	1,970
Chicago, Milwaukee & St. Paul—Austin Branch.	29.50	50	1,475
Iowa Central—Main Line.	29.50	50	1,475
Cherokee.	25.70	50	1,285
Dubuque & Sioux City—Main Line.	25.70	50	1,285
Chickasaw.	26.498	65	1,723
Chicago Great Western—Main Line.	5.70	10	57
Clarke.	26.498	65	1,723
Chicago, Burlington & Quincy Railroad.	5.70	10	57
Clay.	40.17	80	3,214
Chicago & North-Western—Toledo & North-Western Ry.	31.56	50	1,578
Clinton.	31.56	50	1,578
Chicago & North-Western Railway.	31.56	80	2,525
Crittford.	31.56	80	2,525
Chicago & North-Western Railway.	31.56	80	2,525

TABLE No. IV—CONTINUED.

NAME OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Dallas</i>	17.55	8	878
Chicago, Rock Island & Pacific—Iowa Division.....	17.55	50	878
<i>Davis</i>	49.870	8	2,408
Chicago, Rock Island & Pacific—Southwestern Division.....	49.870	10	915
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	75.75	19	8
Wabash Railroad.....	94.240	60	1,575
<i>Delaware</i>	50.00	8	2,505
Chicago Great Western—Main Line.....	25.67	50	1,281
Dubuque & Sioux City—Main Line.....	31.47	50	1,574
<i>Des Moines</i>	48.218	50	2,411
Burlington, Cedar Rapids & Northern—Main Line.....	21.18	50	1,059
Chicago, Burlington & Quincy Railroad.....	18.038	65	1,173
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.....	8.98	80	718
<i>Dickinson</i>	29.80	47	447
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	29.80	15	447
<i>Dubuque</i>	61.08	3,058	18,385
Chicago Great Western—Main Line.....	31.26	50	1,563
Dubuque & Sioux City—Main Line.....	29.80	50	1,490
<i>Emmet</i>	16.28	283	4,608
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	16.28	15	248
<i>Fayette</i>	26.65	1,334	35,411
Chicago Great Western—Main Line.....	19.81	50	991
Chicago Great Western—Des Moines & St. Joe Division.....	6.88	50	344
<i>Floyd</i>	20.57	1,028	21,185
Burlington, Cedar Rapids & Northern—Main Line.....	20.57	50	1,028
<i>Franklin</i>	49.61	271	13,455
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	12.38	15	185
Dubuque & Sioux City—Main Line.....	1.10	50	55
Iowa Central—Main Line.....	27.09	10	271
<i>Freemont</i>	31.072	10	311
Kansas City, St. Joseph & Council Bluffs Railroad.....	28.213	90	2,540
Omaha & St. Louis Railway.....	8.749	29	175
<i>Greene</i>	24.81	80	1,985
Chicago & North-Western Railway.....	21.51	20	1,061
<i>Grundy</i>	47.26	931	44,000
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	15.22	15	228
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	11.13	15	170
Chicago & North-Western—Toledo & North-Western Ry.....	12.59	40	128
Chicago Great Western—Des Moines & St. Joe Div.....	7.93	50	397
Dubuque & Sioux City—Main Line.....	17.50	8	140
<i>Guthrie</i>	19.32	966	18,685
Chicago, Rock Island & Pacific—Iowa Division.....	19.32	50	966
<i>Hamilton</i>	17.08	1,699	28,855
Chicago & North-Western—Des Moines & Minneapolis Br.....	8.40	10	84
Chicago & North-Western—Toledo & North-Western Ry.....	45.48	10	455
Dubuque & Sioux City—Main Line.....	25.20	50	1,260
<i>Hardin</i>	93.37	1,591	14,955
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	17.88	15	268
Chicago & North-Western—Toledo & North-Western Ry.....	24.81	10	248
Dubuque & Sioux City—Main Line.....	32.73	50	1,636
Iowa Central—Main Line.....	28.96	10	289
<i>Harrison</i>	62.00	4,035	25,020
Chicago & North-Western Railway.....	2.43	80	194
Chicago & Pacific R. R.....	32.571	50	1,629
<i>Henry</i>	10.703	1,281	13,715
Chicago, Burlington & Quincy Railroad.....	17.03	65	1,108
<i>Howard</i>	13.14	657	8,655
Chicago Great Western—Main Line.....	13.14	50	657
<i>Humboldt</i>	20.14	15	302
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	25.14	15	375
Chicago & North-Western—Toledo & North-Western Ry.....	35.14	10	351
<i>Ia</i>	38.20	393	15,045
Chicago & North-Western—Maple River Branch.....	28.20	10	282
<i>Jackson</i>	25.16	1,258	31,685
Chicago, Rock Island & Pacific—Iowa Division.....	25.16	50	1,258
<i>Jasper</i>	54.50	1,951	106,855
Chicago Great Western—Des Moines & St. Joe Div.....	19.02	50	951
Chicago, Rock Island & Pacific—Iowa Division.....	34.13	50	1,706
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	17.40	10	174
Iowa Central—Main Line.....	3.98	10	40

TABLE No. IV—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Jefferson</i>	82.335	8	2,737
Chicago, Burlington & Quincy Railroad.....	25.733	65	1,673
Chicago, Rock Island & Pacific—Southwestern Division.....	26.00	40	1,040
<i>Johnson</i>	48.21	21	1,011
Burlington, Cedar Rapids & Northern—Main Line.....	16.05	50	803
Chicago, Rock Island & Pacific—Iowa Division.....	27.16	50	1,358
<i>Keokuk</i>	31.006	10	310
Chicago, Rock Island & Pacific—Oskaloosa Division.....	7.75	10	78
Iowa Central—Eastern Division.....	5.770	10	58
<i>Kossuth</i>	50.81	15	762
Burlington, Cedar R. & Northern—C. R. I. F. & N. W. Ry.....	4.30	15	65
Chicago & North-Western—Toledo & North-Western Ry.....	46.51	10	465
<i>Lee</i>	80.256	80	4,817
Chicago, Burlington & Quincy—Keokuk & Des Moines Div.....	27.15	19	515
Chicago, Santa Fe & California Railway.....	19.81	95	1,882
<i>Linn</i>	20.70	1,411	29,411
Burlington, Cedar Rapids & Northern—Main Line.....	21.65	60	1,299
Chicago & North-Western Railway.....	29.10	80	2,328
<i>Louis</i>	49.06	50	2,453
Burlington, Cedar Rapids & Northern—Main Line.....	15.15	50	758
Chicago, Rock Island & Pacific—Southwestern Division.....	18.41	40	737
<i>Lucas</i>	26.829	65	1,744
Chicago, Burlington & Quincy Railroad.....	37.79	15	567
<i>Lyon</i>	37.79	15	567
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	27.96	50	1,398
<i>Madison</i>	19.48	50	974
Chicago Great Western—Des Moines & St. Joe Division.....	8.48	50	424
Chicago, Rock Island & Pacific—Iowa Division.....	64.474	10	645
<i>Mahaska</i>	19.44	10	194
Chicago, Rock Island & Pacific—Oskaloosa Division.....	21.34	10	213
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	16.37	10	164
Iowa Central—Main Line.....	1.15	10	12
<i>Marion</i>	53.30	2,485	13,245
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.....	14.59	10	146
Wabash—Des Moines & St. Louis Railroad.....	36.60	60	2,196
<i>Marshall</i>	87.56	80	7,005
Chicago & North-Western Railway.....	31.78	50	1,589
Chicago Great Western—Des Moines & St. Joe Division.....	29.79	10	298
Iowa Central—Main Line.....	72.803	6,032	43,915
<i>Mill</i>	29.21	65	1,901
Chicago, Burlington & Quincy Railroad.....	17.88	80	1,431
Kansas City, St. Joseph & Council Bluffs R. R.....	35.69	30	1,071
<i>Mitchell</i>	17.65	573	10,105
Chicago Great Western—Main Line.....	9.45	50	473
Omaha & St. Louis Railway.....	7.75	10	78
<i>Monroe</i>	50.409	10	504
Chicago & North-Western—Maple River Branch.....	24.70	50	1,235
Sioux City & Pacific Railroad.....	25.709	50	1,285
<i>Monroe</i>	39.365	65	2,560
Chicago, Burlington & Quincy Railroad.....	37.816	65	2,460
Wabash—Des Moines & St. Louis Railroad.....	37.816	65	2,460
<i>Montgomery</i>	37.081	65	2,411
Chicago, Burlington & Quincy Railroad.....	37.081	65	2,411
<i>Muscatine</i>	62.11	50	3,106
Burlington, Cedar Rapids & Northern—Main Line.....	18.81	50	940
Chicago, Rock Island & Pacific—Iowa Division.....	24.77	50	1,238
Chicago, Rock Island & Pacific—Southwestern Division.....	22.43	40	897
<i>O'Brien</i>	25.30	10	253
Chicago & North-Western—Toledo & North-Western Ry.....	6.41	40	256
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	42.82	40	1,713
<i>Oceola</i>	36.24	15	544
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry.....	17.98	40	719

TABLE NO. IV—CONTINUED.

	Miles of road.	Assessed value per mile.	Total assessed value.
NAMES OF COUNTIES AND RAILROADS.			
<i>Page.</i>			
Omaha & St. Louis Railway	19.80	30	596
Palo Alto	27.25	20	545
Burlington, Cedar Rapids & N.—C. R. I. F. & N.-W. Ry.	27.28	15	409
Plymouth	15.40	10	154
Chicago & North-Western—Maple River Branch	57.88	2	1,134
Chicago, St. Paul, Minneapolis & Omaha—Main Line	9.48	40	379
Dubuque & Sioux City—Main Line	31.95	50	1,595
Pocahontas	23.96	7	168
Chicago & North-Western—Toledo & North-Western Ry.	24.16	10	241
Dubuque & Sioux City—Main Line	9.80	50	490
Polk	113.41	4	454
Chicago & North-Western—Des Moines & Minneapolis Br.	24.40	10	244
Chicago Great Western—Des Moines & St. Joe Division	28.69	50	1,435
Chicago, Rock Island & Pacific—Iowa Division	21.65	50	1,083
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	11.36	10	114
Wabash—Des Moines & St. Louis Railroad	15.01	60	901
Pottawattamie	87.364	5	437
Chicago & North-Western Railway	20.85	80	1,668
Chicago, Rock Island & Pacific—Iowa Division	45.02	50	2,251
Kansas City, St. Joseph & Council Bluffs Railroad	6.714	90	604
Omaha & St. Louis Railway	12.74	20	255
Union Pacific—Union Division	5.06	120	607
Poweshiek	48.34	1	1,005
Chicago, Rock Island & Pacific—Iowa Division	35.33	50	1,767
Iowa Central—Main Line	22.81	10	228
Ringgold	23.94	50	1,197
Chicago Great Western—Des Moines & St. Joe Div.	23.94	50	1,197
Sac	62.59	60	3,755
Chicago & North-Western—Maple River Branch	54.62	10	546
Chicago & North-Western—Toledo & North-Western Ry.	8.57	10	86
Scott	25.79	50	1,289
Chicago, Rock Island & Pacific—Iowa Division	13.71	50	686
Chicago, Rock Island & Pacific—Southwestern Division	12.08	40	483
Shelby	6.41	20	128
Chicago, Rock Island & Pacific—Iowa Division	6.41	50	320
Sioux	57.19	10	572
Chicago & North-Western—Toledo & North-Western Ry.	33.10	10	331
Chicago, St. Paul, Minneapolis & Omaha—Main Line	22.09	40	884
Story	50.63	80	4,050
Chicago & North-Western Railway	24.23	80	1,938
Chicago & North-Western—Des Moines & Minneapolis Br.	28.40	10	284
Tama	78.17	3	235
Burlington, Cedar Rapids & Northern—Pacific Division	18.09	15	271
Chicago & North-Western Railway	35.34	80	2,827
Chicago & North-Western—Toledo & North-Western Ry.	23.14	10	231
Chicago Great Western—Des Moines & St. Joe Division	13.64	50	682
Taylor	5.79	50	289
Chicago Great Western—Des Moines & St. Joe Division	5.79	50	289
Union	48.387	10	484
Chicago, Burlington & Quincy Railroad	35.707	65	2,322
Chicago Great Western—Des Moines & St. Joe Division	23.59	50	1,180
Van Buren	33.50	10	335
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	33.50	10	335
Wapello	74.399	65	4,836
Chicago, Burlington & Quincy Railroad	25.84	65	1,679
Chicago, Rock Island & Pacific—Southwestern Division	7.71	40	308
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	36.00	10	360
Wabash Railroad	9.863	60	592
Warren	15.79	50	789
Chicago Great Western—Des Moines & St. Joe Division	15.79	50	789
Washington	38.06	3	114
Chicago, Rock Island & Pacific—Southwestern Division	25.64	40	1,026
Chicago, Rock Island & Pacific—Oskaloosa Division	14.02	10	140
Wayne	27.78	40	1,111
Chicago, Rock Island & Pacific—Southwestern Division	27.78	40	1,111

TABLE NO. IV—CONTINUED.

	Miles of road.	Assessed value per mile.	Total assessed value.
NAMES OF COUNTIES AND RAILROADS.			
Webster	32.70	10	327
Chicago & North-Western—Toledo & North-Western Ry.	32.70	10	327
Dubuque & Sioux City—Main Line	26.74	50	1,337
Woodbury	54.003	10	540
Chicago & North-Western—Maple River Branch	23.01	10	230
Chicago, St. Paul, Minneapolis & Omaha—Main Line	94	40	3,760
Dubuque & Sioux City—Main Line	6.41	50	320
Sioux City & Pacific Railroad	21.33	50	1,067
Worth	29.88	50	1,494
Burlington, Cedar Rapids & Northern—Main Line	18.61	50	930
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	10	113
Wright	42.96	10	429
Burlington, Cedar Rapids & North—C. R. I. F. & N.-W. Ry.	26.11	15	392
Chicago & North-Western—Toledo & North-Western Ry.	23.53	10	235
Total	3,811.967		\$ 135,994

TABLE No. V.

Gross earnings, operating expenses and net earnings or loss of each railroad in this State for the year 1894, and taxes paid

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS.		NET EARNINGS OR LOSS.		Taxes paid in 1901.
	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	Total.	Per mile.	
Albia & Centerville Railway.....	\$ 41,936.41	\$ 1,713.59	\$ 49,053.27	\$ 2,007.02	\$ 1,629.20	\$ 84.69	\$ 7,115.16	\$ 291.13	\$ 1,235.00
Ames & College Railway.....	5,961.09	2,980.54	4,331.78	2,165.89					40.44
Boston Valley Road & Railway.....	418,529.82	1,300.40	637,842.35	977.03	610,994.57	288.86	15,381.29	74.70	3,588.70
Burlington & Western Railway.....	160,675.84	900.03	1,098,969.23	975.36					2,292.14
Burlington, Cedar Rapids & Northern.....	1,238,128.94	5,324.55	1,654,095.37	6,473.92	750,994.59	1,362.35			56,992.49
Muscatine Division.....	1,258,491	1,258.49	1,008,934.26	1,008.93					3,097.60
Pacific Division.....	96,195.69	2,676.06	98,470.50	2,814.79	184,965.47	575.89	10,629.89	145.54	30,544.25
Cedar Rapids, Iowa Falls & Northwestern.....	705,554.00	2,952.54	1,185,671.31	4,741.90	109,027.10	1,270.80	6,331.69	290.10	6,075.30
Cedar Rapids & Clinton Railway.....	244,207.31	2,051.74	1,185,671.31	1,245.10	26,033.77	685.25			4,403.00
Chicago, Rock Island & Northern Pacific.....	79,982.55	2,313.51	46,885.78	1,485.05					
Davenport, Iowa & Dakota Railway.....									
Total of system.....	\$6,459,868.15	\$3,441.09	\$2,580,288.68	\$2,540.39	\$1,679,567.47	\$1,143.30			\$114,355.79
Chicago & North-Western.....	15,698.11	2,867,715.41	8,952.14	8,952.14	2,691,204.54	7,415.97			125,478.69
Chicago & North-Western Railway.....	1,567,152.77	1,567.15	2,867,715.41	2,867.71					6,071.61
Iowa Midland Railway.....	8,615.25	34,545.37	2,867,715.41	2,867.71					5,561.46
Keokuk & St. Paul Railway.....	80,218.65	1,379.80	219,105.50	3,609.95					5,561.46
Ottumwa, Cedar Falls & St. Paul Branch.....	2,974.36	250,860.25	1,115.74	1,115.74	81,973.90	497.96			7,745.77
Des Moines & Muscatine Branch.....	95,665.25	1,431.71	193,685.36	1,115.74					29,165.27
Maple River Branch.....	6,405.19	1,098,942.30	1,431.71	1,431.71	17,606.70	5,471.46	1,604.21		74,611.80
Toledo & North-Western Railway.....	98,108.47	1,605.19	1,098,942.30	1,431.71					920.75
Tulsa & North-Western Railway & Manufacturing Co.....									
Total of system.....	\$6,459,868.15	\$3,441.09	\$2,580,288.68	\$2,540.39	\$1,679,567.47	\$1,143.30			\$153,500.17
Chicago, Burlington & Kansas City Railway.....	610,246.44	2,001.04	612,315.53	1,989.20	629,033.91	602.74			6,987.04

Chicago, Burlington & Northern Railroad.....	65,127.80	9,628.72	628,493.68	9,266.97	1,238,598.07	4,893.80	422,305.20	4,319.55	1,733.56
Chicago, Burlington & Quincy Railroad.....	3,960,130.01	13,795.22	2,471,159.00	9,316.42	5,830,000.00	1,977.12			115,941.00
Chicago & St. Paul Railroad.....	20,255.60	1,706.32	50,532.00	1,031.71	53,000.00	5.95	15,000.00	427.20	4,010.00
Creston Branch.....	47,297.00	1,503.28	63,000.00	1,497.35	50.00				1,047.00
Des Moines & Keokuk Branch.....			66,000.00	1,097.44					166.00
Albia, Keokuk & D. M. Railroad.....	194,250.00	1,714.34	131,267.00	1,097.90			19,268.00	691.15	8,841.00
Charlton, Des Moines & Southern Railroad.....	3,960,130.01	1,215.98	44,227.00	1,381.21	44,227.00		44,227.00	127.78	8,841.00
Leon, Mt. Airy & S. W. Railroad.....	37,440.00	600.47	27,267.00	406.14			23,315.00	625.52	7,441.00
Western Iowa Railway.....	19,008.00	442.31	10,401.00	239.17			7,127.00	3.60	3,606.00
Brownsville & Northway Valley Railroad.....	11,846.00	217.56	18,293.00	1,002.55			6,631.00	397.56	2,932.00
Red Oak, College Springs & S. W. Railroad.....	13,509.00	237.43	19,055.00	1,011.83			4,444.00	406.84	1,560.00
Nebraska City, Sidney & N. E. Railroad.....	4,713.00	254.31	19,057.00	1,011.83			11,407.00	274.40	2,313.00
Hastings & Avoca Railroad.....		428.65	9,077.00	273.38			2,394.00	146.49	1,561.00
Total of system.....	\$4,332,400.00	\$6,029.39	\$4,250,305.00	\$4,418.19	\$1,376,100.00	\$1,002.20			\$179,460.00
Chicago, Ft. Madison & Des Moines Railway.....	30,568.05	1,570.93	56,598.00	793.51	59,901.50	476.78			3,840.53
Chicago, Iowa & Dakota Railway.....	1,613,743.01	3,568.15	1,412,123.55	2,427.47	201,520.20	1,070.56	1,000.00	204.27	56,285.25
Chicago, Mt. Airy & St. Paul Railway.....	27,143.81	1,038.17	35,173.41	1,332.54					1,073.53
Sioux City Branch.....	2,068,418.27	7,903.12	1,639,308.76	4,061.75	441,105.21	2,005.37			67,155.04
Sioux Falls Branch.....	475,000.00	4,260.25	901,754.40	8,176.68	75,289.19	296.32			18,181.20
Dakota Division.....	4,073.00	811,226.61	3,676.68	3,676.68	75,289.19	296.32			18,181.20
Volga Branch.....	18,893.25	444.96	43,021.41	1,007.05	233,538.47	1,522.25			30,855.00
Waukon Branch.....	92,000.00	492.06	43,021.41	1,007.05			11,790.00	284.03	2,071.04
Waukon & Northwestern Line.....	96,178.55	1,367.66	78,109.83	1,007.05			22,074.72	1,007.20	1,608.47
Maquoketa Branch.....	13,888.56	2,144.32	51,719.29	1,006.26	18,829.58	1,077.29			4,140.91
Clinton Branch.....	134,810.22	2,798.16	78,109.83	1,006.26	31,302.70	1,250.71			7,741.52
Jewett Branch.....	98,178.55	1,138.13	16,044.42	1,064.42			4,942.86	622.36	921.00
Austin Branch.....	13,888.56	1,138.13	16,044.42	1,064.42					621.00
Keokuk & Iowa Division.....	448.47	17,672.00	2,341.27	2,341.27	1,017.54		1,017.54		1,560.42
Spirit Lake Branch.....	8,073.97	759.07	18,079.27	1,017.54	788,299.22	3,704.96			6,071.84
Sioux Lake & Dakota Division.....	100,714.92	1,841.50	918.57	918.57	35,006.42	803.76			845.73
Elm Branch.....	1,531.93	170.20	4,798.00	739.58					
Total of system.....	\$6,501,001.07	\$4,263.17	\$4,495,052.09	\$2,593.61	\$2,122,347.08	\$1,572.16			\$210,607.56

TABLE NO. V—CONTINUED.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1904
	Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.		
					Total.	Per mile.	Total.	Per mile.	
Chicago, Rock Island & Pacific—									
Iowa Division.....	\$1,131,741.67	\$ 8,855.99	\$2,161,436.81	\$ 6,802.32	\$ 979,204.86	\$ 3,033.97			\$ 114,284.87
Southwestern Division.....	1,307,191.73	8,741.32	2,593,487.72	5,933.48	431,863.01	1,711.44			34,024.15
Oskaloosa Division.....	235,381.09	2,827.35	136,396.66	1,591.31	97,984.44	1,229.04			16,531.64
Wilton Branch.....	8,922.64	719.75	18,629.61	1,553.05			10,006.97	833.30	1,465.77
Wilton & Tipton Branch.....	18,322.00	642.47	17,297.54	1,032.79			6,465.54	380.32	1,369.27
Newton & Monroe Branch.....	61,508.14	1,306.74	49,780.75	993.85	14,727.38	312.93	4,969.50	249.82	6,448.69
Des Moines, Indianola & Winterset Branch.....	30,847.16	789.69	15,217.09	1,656.59			248.08		2,981.16
Guthrie Center Branch.....	32,191.18	1,311.78	26,091.41	1,052.90					3,414.47
Asadulon Branch.....	15,329.75	1,953.11	13,217.59	1,941.99					2,158.97
Griswold Branch.....	13,796.22	783.43	10,509.56	989.35					1,897.43
Carson Branch.....	13,211.28	1,116.67	18,215.92	1,538.47			2,763.34	156.32	611.74
Harlan Branch.....	2,874.71	636.72	10,553.72	2,301.91			7,869.51	1,750.32	24,611.02
Kossauqua Branch.....	514,910.83	3,173.97	400,629.32	2,483.36	111,171.51	695.38			21,772.69
Keokuk & Des Moines Division.....	401,713.50	2,993.41	288,136.38	2,012.61					
Des Moines & Fort Dodge Division.....									
Total of system.....	\$5,747,524.50	\$ 3,416.80	\$4,130,800.45	\$ 3,911.47	\$1,607,904.04	\$ 1,210.33			\$ 234,250.27
Chicago, St. Paul, Minneapolis & Omaha—									
Main Line.....	\$ 498,418.10	\$ 7,728.96	\$ 328,481.54	\$ 5,717.79	\$ 171,936.56	\$ 3,011.18			\$ 19,933.36
Rock River Branch.....	6,902.08	636.76	4,197.62	449.09	2,704.46	336.07			2,592.54
Total of system.....	\$ 505,320.18	\$ 7,779.18	\$ 332,679.16	\$ 5,166.88	\$ 174,641.02	\$ 2,647.25			\$ 19,025.90
Chicago, Santa Fe & California Railway—									
Crooked Creek Railroad & Coal Company.....	\$ 8,798.41	\$ 480.90	\$ 69,043.67	\$ 3,485.29	\$ 19,724.74	\$ 965.70			\$ 10,462.86
Des Moines & Kansas City Railway.....	11,449.00	493.33	11,900.02	556.04			1,456.12	62.91	1,444.30
Des Moines, Northern & Western Railway.....	91,434.28	914.38	70,886.90	708.87	20,547.38	207.71			5,994.83
Des Moines Union Railway.....	314,363.82	2,199.90	231,297.46	1,586.46	80,066.36	618.50			9,481.00
Adams Union Railway.....									
Indianapolis & Sioux City—									
Main Line.....	\$ 1,822,706.96	\$ 8,867.00	\$ 1,441,074.07	\$ 7,494.91	\$ 381,632.89	\$ 2,362.09			\$ 64,478.67
Omaha Branch.....	43,263.21	713.15	42,366.72	1,010.77			20,612.91	348.62	6,988.66
Sioux Falls Branch.....	50,614.79	1,312.31	84,819.11	1,216.43					7,270.58
Cedar Rapids Branch.....	\$6,077.84	\$ 1,200.97	\$6,087.25	\$ 1,447.72			\$ 4,206.41	\$ 107.75	\$ 2,978.04
Cedar Falls & Minnesota Railroad.....	\$10,046.40	\$ 1,583.41	\$24,156.70	\$ 1,642.72			\$ 8,118.50	\$ 107.31	\$ 7,910.20
Total of system.....	\$2,227,022.80	\$ 3,876.23	\$1,473,007.80	\$ 2,570.66	\$ 748,414.95	\$ 1,285.59			\$ 89,734.87
Humeston & Shenandoah Railroad.....	\$ 113,254.49	\$ 1,187.27	\$ 116,033.81	\$ 1,315.65			\$ 2,708.92	\$ 28.38	\$ 8,457.46
Iowa Northern Railway.....	20,497.24	3,496.32	14,483.63	2,442.77	6,011.61	1,013.76			578.08
Iowa Central Railway.....	1,378,363.21	3,182.85	865,029.69	2,155.01	412,409.52	1,081.94			40,312.98
Kansas City, St. Joe & Council Bluffs R. R.	195,426.80	3,591.69	175,289.83	3,230.87	20,137.97	370.82			6,570.98
Tarkio Valley Railroad Branch.....	7,237.29	1,730.93	7,363.32	1,782.86			46.03	11.23	240.62
Total of system.....	\$ 2,027,717.09	\$ 3,464.19	\$ 1,582,583.15	\$ 3,149.12	\$ 68,182.04	\$ 114.67			\$ 8,810.55
Keokuk & Western Railroad.....	\$ 165,899.50	\$ 2,617.67	\$ 127,006.30	\$ 1,747.35	\$ 37,713.14	\$ 568.72			\$ 7,361.55
Mason City & Ft. Dodge Railroad.....	127,613.64	1,293.68	90,103.73	1,087.44	37,509.91	460.24			5,545.55
Minneapolis & St. Louis Railroad.....	365,816.69	2,658.92	215,003.76	1,781.91	150,812.93	878.10			16,562.57
Omaha & St. Louis Railway.....	161,773.73	2,413.30	164,118.28	2,449.33			2,344.55	35.00	9,279.63
St. Louis, Keokuk & Northwestern Railroad.....	77,192.55	1,511.60	40,290.62	769.39	36,901.98	728.40			3,014.90
Sioux City & Northern Railroad.....	160,818.75	2,096.72	124,310.05	1,621.11	36,508.72	475.61			15,822.41
Sioux City & Pacific Railroad.....	260,824.00	4,720.28	335,324.48	2,556.40	142,199.61	1,763.92			2,641.30
Sioux City Terminal Railroad & Warehouse Co.	31,946.06	19,480.11	7,347.71	5,740.40	17,308.35	13,748.71			
Southern Iowa Railroad.....									
Tabor & Northern Railway.....	9,846.44	1,120.18	9,081.54	1,038.16	764.90	87.02			165.30
Union Pacific—Union Division.....	23,703.12	36,778.41	13,150.49	1,564.61	60,612.63	20,423.60			28,530.00
Wabash Railroad.....	\$ 150,806.94	\$ 1,266.03	\$ 218,698.59	\$ 2,608.81			\$ 67,801.73	\$ 622.78	\$ 3,601.81
Winona & Western Railway.....	1,619.73	598.56	29,829.14	1,256.28			14,917.35	67.32	2,699.81
Total.....	\$5,874,443.69	\$ 4,229.92	\$3,559,044.17	\$ 3,067.78	\$1,305,209.52	\$ 1,212.15			\$ 1,555,025.30

a Burlington & North-Western Railway—Includes the earnings on through business between Burlington and Mediapolis, 13.3 miles, over the Burlington, Cedar Rapids & Northern Railway. b Burlington & Western Railway—Includes the earnings on through business between Burlington and Winfield, 33.8 miles, over the Burlington & North-Western Railway. This includes 13.3 miles of the Burlington, Cedar Rapids & Northern Railway. c Chicago, Burlington & Kansas City Railway—Includes the earnings between Burlington and Vero, 30.0 miles, over the Chicago, Burlington & Quincy Railroad, and between Bloomfield and Moulton, 14.1 miles over the Wabash Railroad. d Chicago, Burlington & Northern—Includes earnings over the Dubuque bridge, 487 miles. e Chicago, Burlington & Quincy Railroad—The Moulton & Albia Railroad was not operated during 1904. f Chicago, Rock Island & Pacific—Wilton Branch was not operated during 1904. g Chicago, St. Paul, Minneapolis & Omaha—Includes the earnings between Le Mars and Sioux City, 27.51 miles, over the Dubuque & Sioux City Railroad, & Des Moines Union Railway—A "representative company," acting as an agency at Des Moines for the Chicago Great Western Railway Company, Wabash Railroad Company, and the Des Moines, Northern & Western Railway Company, performing all necessary work for them and charging each at actual cost its due proportion for the expense thereby incurred. h Humeston & Shenandoah Railroad—Includes earnings between Humeston and Van Wert, over the Keokuk & Western Railroad. i Keokuk & Western Railroad—Includes earnings between Keokuk and the State line, 8.83 miles, over the St. Louis, Keokuk & Northwestern Railroad. j Southern Iowa Railway—No report of earnings for 1904. k Toledo, Peoria & Western—No report received for 1904. l Union Pacific Railway—Obtained on basis of road mileage in Iowa to road mileage from Council Bluffs to Ogden.

APPENDIX.

TABLE No. I.

*Abstract of assessments of railroad property in the State of Iowa for the years 1874 to 1895 inclusive.

YEAR.	Miles of road.	ASSESSED VALUE.		GROSS EARNINGS.		
		Total.	Per mile.	Total.	Per mile.	Percentage.
1874.....	3,728	\$ 21,719,800	5,823	\$ 15,430,620	4,139	141
1875.....	3,765	21,989,634	5,840	15,568,508	4,135	141
1876.....	3,823	22,660,693	5,935	18,423,598	4,819	122
1877.....	3,698	22,421,070	5,694	17,321,078	4,673	130
1878.....	4,075	21,619,975	5,306	17,847,728	4,380	121
1879.....	4,323	22,540,004	5,214	21,394,273	4,929	106
1880.....	4,211	24,039,126	4,997	23,256,105	4,894	103
1881.....	5,269	25,742,204	4,884	27,797,143	5,276	94
1882.....	5,732	26,292,284	4,587	29,278,633	5,108	89
1883.....	5,792	26,382,740	4,171	31,153,363	4,867	91
1884.....	7,106	29,896,869	4,206	35,490,225	4,994	84
1885.....	7,445	31,315,838	4,306	34,149,134	4,587	92
1886.....	7,460	33,216,588	4,435	35,492,423	4,739	94
1887.....	7,912	38,370,891	4,850	35,231,266	4,429	109
1888.....	8,391	42,100,875	5,198	37,702,535	4,475	114
1889.....	8,298	43,271,008	5,214	36,995,694	4,450	119
1890.....	8,260	42,858,900	5,189	37,402,779	4,536	114
1891.....	8,377	44,558,095	5,319	37,690,363	4,522	115
1892.....	8,463	44,696,157	5,316	40,416,488	4,810	111
1893.....	8,478	44,869,784	5,292	44,284,033	5,223	101
1894.....	8,477	44,873,686	5,292	42,634,972	5,020	105
1895.....	8,481	44,375,542	5,232	38,574,444	4,550	124

*This table shows the aggregate assessed value and the averaged assessed value per mile of the railroad property of this state, as fixed by the Executive Council on the first Monday in March of the respective years named in the left hand column. The items "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding. The right hand column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year.

*This amount is based on the average number of miles of road operated within this state for the entire year ending December 31st of the year preceding.

TABLE No. II.

Miles of railroad in the State on the 1st of January from 1886 to 1895, inclusive.

NAME OF ROAD.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.
amAlbia & Centerville.....		24.03	24.01		24.01	24.10	24.10	24.10	24.10	24.44
aCenterville, Moravia & Albia.....								1.988	1.988	1.988
Ames & College.....										3.10
Boone Valley Coal & Railway Company.....										38.732
Burlington & Northwestern.....	28.77	28.77	28.77	28.77	28.77	28.732	28.732	28.732	28.732	28.732
Burlington & Western.....	70.71	70.71	70.71	70.71	70.71	70.763	70.763	70.763	70.763	70.763
Burlington, Cedar Rapids & Northern.....	836.67	836.67	836.67	836.67	836.67	836.67	836.67	836.67	836.67	836.67
Chicago & North-Western.....	1,153.99	1,153.99	1,153.99	1,153.99	1,153.99	1,153.99	1,153.99	1,153.99	1,153.99	1,153.99
Chicago, Burlington & Kansas City.....	77.66	77.66	77.66	77.66	77.66	77.66	77.66	77.66	77.66	77.66
Chicago, Burlington & Northern.....	733.499	733.499	733.499	733.499	733.499	733.499	733.499	733.499	733.499	733.499
Chicago, Burlington & Quincy.....	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00	42.00
Chicago, Ft. Madison & Des Moines.....										
— Ft. Madison & North-Western.....										
Chicago Great Western.....	1,014.44	1,014.44	1,014.44	1,014.44	1,014.44	1,014.44	1,014.44	1,014.44	1,014.44	1,014.44
— Chicago, St. Paul & Kansas City.....	1,014.44	1,014.44	1,014.44	1,014.44	1,014.44	1,014.44	1,014.44	1,014.44	1,014.44	1,014.44
— Minnesota & Northwestern.....	62.20	62.20	62.20	62.20	62.20	62.20	62.20	62.20	62.20	62.20
— Dubuque & Dakota.....	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
— Dubuque & Northwestern.....										
— Wisconsin, Iowa & Nebraska.....	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50
Chicago, Iowa & Dakota.....	1,409.89	1,409.89	1,409.89	1,409.89	1,409.89	1,409.89	1,409.89	1,409.89	1,409.89	1,409.89
Chicago, Milwaukee & St. Paul.....	1,409.89	1,409.89	1,409.89	1,409.89	1,409.89	1,409.89	1,409.89	1,409.89	1,409.89	1,409.89
Chicago, Rock Island & Pacific.....	137.832	137.832	137.832	137.832	137.832	137.832	137.832	137.832	137.832	137.832
— Des Moines & Ft. Dodge.....	68.54	68.54	68.54	68.54	68.54	68.54	68.54	68.54	68.54	68.54
Chicago, St. Paul, Minneapolis & Omaha.....	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
Chicago, Santa Fe & California.....	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50	11.50
— Chicago, St. Louis.....										
— Crooked Creek & Crooked Creek.....	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
— Crooked Creek.....										
Des Moines & Kansas City.....	100.40	100.40	100.40	100.40	100.40	100.40	100.40	100.40	100.40	100.40
Des Moines, Northern & Western.....										
Des Moines & Northwestern.....	20.135	20.135	20.135	20.135	20.135	20.135	20.135	20.135	20.135	20.135
Des Moines & Northern.....										
Des Moines & Northwestern.....										
Des Moines Union.....										
Dubuque & Sioux City.....										
— Cedar Rapids & Chicago.....										
— Cherokee & Dakota.....										
— Iowa Falls & Sioux City.....										

aCenterville, Moravia & Albia, Albia, Clarinda & St. Louis, and Toledo, Peoria & Western—Formerly operated by the Wabash, St. Louis & Pacific.
 bChicago, St. Paul & Kansas City—Formerly the Wisconsin, Iowa & Nebraska. cMinnesota & Northwestern—Includes the Dubuque & North-
 western. dDubuque & Northwestern—Made part of the Minnesota & Northwestern. eWisconsin, Iowa & Nebraska—Name changed to Chicago,
 St. Paul & Kansas City. fWebster City & Crooked Creek—Operating the Crooked Creek. gCrooked Creek—Operated under the name of Webster
 City & Crooked Creek. hHumeston & Shenandoah—17.06 miles incorporated in Keokuk & Western. iChicago, St. Paul & Kansas City—20.35
 miles from the Minnesota & Northwestern. jMinnesota & Northwestern—Operating the Dubuque & Dakota, 62.20 miles; 30.35 miles detached
 and operated by the Chicago, St. Paul & Kansas City. kDubuque & Dakota—Included in the Minnesota & Northwestern. lChicago, Rock
 Island & Pacific—Includes Des Moines & Ft. Dodge. mDes Moines & Ft. Dodge—Included in Chicago, Rock Island & Pacific. nWebster City &
 Crooked Creek—Name changed to Crooked Creek. oCrooked Creek—Formerly Webster City & Crooked Creek. pDes Moines & Northwestern—
 Formerly operated by the Wabash, St. Louis & Pacific. qDubuque & Sioux City and Iowa Falls & Sioux City—Formerly operated as the Illinois
 Central. rIllinois Central—Operated as the Dubuque & Sioux City. sChicago, St. Paul & Kansas City—Formerly named Des Moines, Geo-
 rgetown & St. Louis. uCounsell Bluffs & St. Louis—Name changed to Omaha & St. Louis. vWabash Western—Formerly named Wabash,
 St. Louis & Pacific. wWabash, St. Louis & Pacific—Name changed to Wabash Western, and Des Moines & Northwestern released. xZen-
 ville, Moravia & Albia—Operated by Keokuk & Western. yChicago, St. Paul & Kansas City—Includes the Minnesota & Northwestern. zMin-
 nesota & Northwestern—Made part of the Chicago, St. Paul & Kansas City. aaDes Moines & Kansas City. abDes Moines & Kansas City—Formerly named
 Wabash Western. acDubuque & Sioux City—Includes Cedar Rapids & Chicago, Cherokee & Dakota and Iowa Falls & Sioux City. adCedar
 Rapids & Chicago—Includes Cherokee & Dakota. aeIowa Falls & Sioux City—Made part of the Dubuque & Sioux City. afKeokuk & Western—Operating
 the Centerville, Moravia & Albia. agWabash Western—2.70 miles constituting the Des Moines Union. ahCenterville, Moravia & Albia—
 Operated by Keokuk & Western in 1889. aiEstherville Branch of Chicago, Milwaukee & St. Paul, Clarinda & St. Louis and Ottumwa & Kirksville
 —trucks taken up. ajIowa Central—Formerly named Central Iowa. akCentral Iowa—Name changed to Iowa Central. amKeokuk & Western

— Operated the Centerville, Moravia & Albia in 1889. *aa* Albia & Centerville—Formerly named Centerville, Moravia & Albia. *ag* Centerville, Moravia & Albia—Name changed to Albia & Centerville. *ah* Chicago, St. Paul & Kansas City—Lyle branch added from Iowa Central. *ai* Crooked Creek Railroad & Coal Co.—Formerly named Crooked Creek. *aj* Crooked Creek—Name changed to Crooked Creek Railroad & Coal Co. *ak* Des Moines & Northern—Formerly named St. Louis, Des Moines & Northern. *al* St. Louis, Des Moines & Northern—Name changed to Des Moines & Northern. *am* Wabash—Formerly named Wabash Western. *an* Wabash Western—Name changed to Wabash. *ao* Chicago, Ft. Madison & Des Moines—Formerly named Ft. Madison & Northwestern. *ap* Ft. Madison & Northwestern—Name changed to Chicago, Ft. Madison & Des Moines. *aq* Des Moines, Northern & Western—Formerly the Des Moines & Northwestern and Des Moines & Northern. *ar* Des Moines & Northern & Western—Formerly Des Moines, Northern & Western—United under the name of Des Moines, Northern & Western. *as* Chicago Great Western—Formerly & North-western and Des Moines & Northern. *at* Chicago, St. Paul & Kansas City—Name changed to Chicago Great Western. *au* Sioux City & Northern—Sioux City Terminal. *av* 12½ miles cut off. *aw* Sioux City Terminal Ry. & Warehouse Co.—Formerly a part of Sioux City & Northern. *ax* Winona—Sioux City Terminal. *ay* Winona & South-Western. *az* Winona & South-Western—Name changed to Winona & Western.

TABLE No. III.

Gross earnings per mile for the year ending January 1, 1894, to January 1, 1895, inclusive.

NAME OF ROAD.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.
Albia & Centerville.....	\$	\$	\$	\$	\$	\$ 650	\$ 1,036	\$ 1,420	\$ 1,535	\$ 1,716
— Centerville, Moravia & Albia.....			471		415			3,600	2,846	2,681
Ames & Colling.....										
Boone Valley Coal & Railway Co.....										
Burlington & Northwestern.....	1,045	1,014	971	1,073	1,700	1,786	1,914	1,774	1,748	1,281
Burlington & Western.....	739	695	684	768	818	966	1,050	1,169	985	901
Burlington, Cedar Rapids & Northern.....	3,453	3,119	3,139	2,622	3,103	3,604	3,968	4,219	4,066	3,612
Chicago & North-Western.....	5,912	6,233	6,661	6,304	6,086	6,139	6,562	7,301	7,302	5,918
Chicago, Burlington & Kansas City.....	1,935	2,011	2,183	1,574	1,665	2,292	2,153	2,140	2,194	2,661
Chicago, Burlington & Quincy.....						5,696	13,510	10,718	14,451	9,639
Chicago, Fort Madison & Des Moines.....	9,351	8,253	7,847	6,777		7,457	7,774	8,336	7,923	6,919
— Fort Madison & Northwestern.....			567	545		885	676	895	1,078	1,271
Chicago Great Western.....								4,579	3,968	
— Chicago, St. Paul & Kansas City.....		3,141	2,780	3,006	3,448	4,315	4,530	4,796		
— Minnesota & Northwestern.....		1,849	3,096							
— Dubuque & Dakota.....	1,064	971								
— Dubuque & Northwestern.....										
— Wisconsin, Iowa & Nebraska.....	2,046									
Chicago, Iowa & Dakota.....	881	1,078	1,096	1,255	1,794		1,676	1,917	1,892	1,978
Chicago, Milwaukee & St. Paul.....	3,922	4,003	3,962	4,061	4,177	4,260	4,599	5,315	5,023	4,253
Chicago, Rock Island & Pacific.....	8,075	7,736	7,780	7,224	7,224	5,305	5,672	6,947	6,536	5,417
— Des Moines & Ft. Dodge.....	2,774	2,464								
Chicago, St. Paul, Minneapolis & Omaha.....	5,992	4,461	6,871	6,601	7,520	8,148	5,845	6,691	7,074	6,770
Chicago, Santa Fe & California.....						6,168	9,708	13,010	5,553	4,481
Clarinda & St. Louis.....		377	356	290						
Crooked Creek Railroad & Coal Co.....						466		828	445	401
— Webster City & Crooked Creek.....	1,405	885	1,103	825	671			2,864	2,691	2,200
Des Moines & Kansas City.....				64	613	841	1,056	1,154	1,008	915
— Des Moines, Osceola & Southern.....		840								
Des Moines, Northern & Western.....										
— Des Moines & Northwestern.....			1,237	1,879	1,208	2,080	2,009			
— Des Moines & Northern.....					1,490	3,103	3,139			
Des Moines Union.....	1,175	1,006	1,100	1,399						
Dubuque & Sioux City.....			4,340	2,300	3,297	3,772	4,763	4,571	4,208	3,876
— Cedar Rapids & Chicago.....										
— Cherokee & Dakota.....										
— Iowa Falls & Sioux City.....			3,975							

TABLE No. III—CONTINUED.

NAME OF ROAD.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.
— Illinois Central	4,173	4,369								
Humeston & Shenandoah	2,901	1,985	1,025	1,631	1,670	1,779	1,793	1,538	1,586	1,677
Iowa Northern	3,477	1,136	2,445	2,346	1,775	2,520	1,702	2,639	3,927	3,457
Iowa Central					2,925	3,234	3,368	3,740	3,740	3,182
— Central Iowa	2,630	2,718	2,702	2,744						
Kansas City, St. Joseph & Council Bluffs	4,234	4,316	4,192	4,122	3,519	3,609	3,607	3,542	3,612	3,494
Koosauk & Western		2,077	2,306	1,734	2,485	2,612	2,914	2,841	2,698	2,537
Mason City & Fort Dodge		349	603	884	982	1,112	1,353	1,608	1,567	1,394
Minneapolis & St. Louis	2,277	1,859	1,787	1,945	2,978	2,088	2,290	2,855	2,625	2,530
— Council Bluffs & St. Louis			3,241	2,973	3,663	4,425	3,567	4,470	3,708	2,414
Omaha & St. Louis		2,467								
— Council Bluffs & St. Louis	8,695	5,065	6,346	2,190	2,121	1,214	1,479	1,539	1,561	1,702
Ottumwa & Kirksville	1,677	1,734	1,641	1,493	1,759					
St. Louis, Keokuk & Northwestern						3,180	4,577	5,229	3,147	2,697
Sioux City & Northern										
Sioux City & Pacific	5,024	5,161	5,628	5,901	5,561	5,128	5,164	5,132	4,814	4,730
Sioux City Terminal Railway & Warehouse Co.										19,489
Southern Iowa						706	1,106	1,215	1,430	1,130
Tabor & Northern										
Toledo, Peoria & Western					22,923	21,437	24,386	27,198	28,808	26,778
Union Pacific		30,741	18,856	21,150		1,604	1,726	1,797	1,515	1,286
Wabash			1,000	1,706	1,650					
— Wabash Western										
— Wabash, St. Louis & Pacific	1,736	1,345								569
Winona & Western							221	1,047	1,288	
Winona & South-Western										
Average of State.	\$ 4,728	\$ 4,861	\$ 4,754	\$ 4,382	\$ 4,536	\$ 4,410	\$ 4,810	\$ 5,223	\$ 5,029	\$ 4,210

TABLE No. IV.

Assessed value per mile from 1886 to 1895 inclusive.

NAME OF ROAD.	1886.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.
Albia & Centerville	\$	\$	\$	\$	\$	\$ 1,000	\$ 1,000	\$ 1,500	\$ 2,000	\$ 2,000
— Centerville, Moravia & Albia								500	500	500
Ames & College		3,000	3,000	3,000	2,800					1,700
Boone Valley Coal & Ry. Cos.						1,500	2,000	2,500	2,600	3,000
Burlington & Northwestern	1,200	1,500	1,500	1,500	1,500	1,200	1,200	1,300	1,200	1,200
Burlington & Western	1,000	1,500	1,500	1,500	1,500	1,200	1,200	1,300	1,200	1,200
Burlington, Cedar Rapids & Northern	3,474	3,432	3,827	3,827	3,827	3,919	3,918	3,903	4,013	4,043
Chicago & North-Western	4,710	5,560	6,008	6,000	6,000	7,000	6,650	6,650	6,324	6,307
Chicago, Burlington & Northern	3,000	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Chicago, Burlington & Quincy	6,984	7,396	8,407	8,386	8,402	8,402	8,402	8,410	7,982	7,784
Chicago, Ft. Madison & Des Moines						500	1,500	2,000	2,000	2,000
— Fort Madison & Northwestern										
Chicago Great Western		3,000	3,500	3,500	3,700	4,000	4,000	4,300	4,297	4,109
— Chicago, St. Paul & Kansas City		3,000	3,500	3,500	3,700	4,000	4,000	4,300	4,297	4,109
— Minnesota & Northwestern		3,000	3,500	3,500	3,700	4,000	4,000	4,300	4,297	4,109
— Dubuque & Dakota		3,000	3,500	3,500	3,700	4,000	4,000	4,300	4,297	4,109
— Dubuque & Northwestern		3,000	3,500	3,500	3,700	4,000	4,000	4,300	4,297	4,109
— Wisconsin, Iowa & Nebraska		3,000	3,500	3,500	3,700	4,000	4,000	4,300	4,297	4,109
Chicago, Iowa & Dakota		3,000	3,500	3,500	3,700	4,000	4,000	4,300	4,297	4,109
Chicago, Milwaukee & St. Paul		3,787	4,098	4,313	4,363	4,377	4,470	4,470	4,670	4,673
Chicago, Rock Island & Pacific		7,063	7,370	7,943	7,949	7,949	7,949	7,949	7,949	7,712
Des Moines & Ft. Dodge		3,618	4,108							
Chicago, St. Paul, Minneapolis & Omaha		3,364	3,319	7,064	7,614	7,230	7,230	7,230	7,230	7,230
Chicago, Santa Fe & California			8,000	9,000	9,000	10,500	11,000	11,000	11,000	11,000
Charlinda & St. Louis		3,000	3,000	3,000						
Crooked Creek Railroad & Coal Co.										
— Webster City & Crooked Creek		2,000								
— Crooked Creek		1,000	3,000	3,000	2,500					
Des Moines & Kansas City										
— Des Moines, Oescola & Southern		1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500	1,500
Des Moines, Northern & Western										
— Des Moines & Northwestern			1,500	2,000	1,500	1,500	2,000			
— Des Moines & Northern			1,500	2,000	1,500	1,500	2,000			
— St. Louis, Des Moines & Northern			1,500	2,000	1,500	1,500	2,000			
Des Moines Union										
Dubuque & Sioux City			4,800	4,400	4,400	4,775	4,875	4,875	4,875	4,875
— Cedar Rapids & Chicago			4,800							
— Cherokee & Dakota			3,000							
— Iowa Falls & Sioux City			5,500							

TABLE NO. IV—CONTINUED.

NAME OF ROAD.	1896.	1897.	1898.	1899.	1900.	1901.	1902.	1903.	1904.	1905.
— Illinois Central.	4,302	5,031	5,115	5,115	5,115	5,115	5,115	5,115	5,115	5,115
Huron & Grand Island.	2,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
— Iowa Central.	3,710	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172	4,172
— Kansas City, St. Joseph & Council Bluffs.	4,500	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000
— Mason City & Ft. Dodge.	2,900	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
— Minneapolis & St. Louis.	2,900	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
— Council Bluffs & St. Louis.	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
— Ottumwa & Kirkville.	6,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
— St. Louis, Keokuk & Northwestern.	2,500	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
— St. Louis, Keokuk & Northwestern.	5,500	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000
— Sioux City Terminal Railway & Warehouse Co.	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
— Toledo, Peoria & Western.	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
— Union Pacific.	2,100	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325
— Wabash Western.	2,100	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325
— Wabash, St. Louis & Pacific.	2,100	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325
— Winona & Western.	2,100	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325
— Winona & Southern.	2,100	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325	2,325
Average for State.	\$ 4,445	\$ 4,850	\$ 5,108	\$ 5,214	\$ 5,190	\$ 5,119	\$ 5,216	\$ 5,292	\$ 5,292	\$ 5,292

TABLE NO. V.

Classification of the railroads of the State as to the maximum charges allowed by law for the transportation of passengers.

CLASS "A."

Chicago & North-Western Railway.
Chicago, Burlington & Northern Railroad.
Chicago, Burlington & Quincy Railroad.
Chicago, Milwaukee & St. Paul Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Chicago, Santa Fe & California Railway.
St. Louis & Pacific Railroad.
Toledo, Peoria & Western Railway.
Union Pacific Railroad.

CLASS "B."

Ames & College Railway.
Burlington, Cedar Rapids & Northern Railway.
Chicago Great Western Railway.
Dubuque & Sioux City Railroad.
Iowa Central Railway.
Kansas City, St. Joseph & Council Bluffs Railroad.

CLASS "C."

Albia & Centerville Railway.
Boone Valley Coal & Railway Company.
Burlington & Northwestern Railway.
Burlington & Western Railway.
Chicago, Burlington & Kansas City Railway.
Chicago, Ft. Madison & Des Moines Railway.
Chicago, Iowa & Dakota Railway.
Crooked Creek Railroad & Coal Company.
Des Moines & Kansas City Railway.
Des Moines, Northern & Western Railway.
Huron & Grand Island Railroad.
Iowa Northern Railway.
Keokuk & Western Railroad.
Mason City & Ft. Dodge Railroad.
Minneapolis & St. Louis Railway.
Omaha & St. Louis Railway.
St. Louis, Keokuk & Northwestern Railroad.
Sioux City & Northern Railroad.
Tabor & Northern Railway.
Wabash Railway.
Winona & Western Railway.

LAWS

Governing the Assessment and Taxation of Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

SECTION 801. All other property [not exempt], real and personal, is subject to taxation in the manner directed. * * *

SEC. 802. Every inhabitant of this state, of full age and sound mind, shall assist the assessor in listing all property subject to taxation in this State, of which he is the owner, or has the control or management, in the manner hereinafter directed; * * * of a body corporate, company, society, or partnership, by its principal accounting officer, agent or partner. * * *

SEC. 803. Lands, lots, and other real estate belonging to any railway company, not exclusively used in the operation of the several roads, and all railway bridges across the Mississippi and Missouri river, shall be subject to assessment and taxation on the same basis as the property of individuals in the several counties where situated.

SEC. 804. No real estate used by railway corporations for road-beds shall be included in the assessment to individuals of the adjacent property, but all such real estate shall be deemed to be the property of such companies for the purposes of taxation. * * *

SEC. 810. All railway property not specified in section eight hundred and eight of this chapter, shall be taxed upon the assessment made by the executive council as provided in chapter five of title ten, at the same rates, by the same officers, and for the same purposes as individual property under the provisions of this chapter; and all provisions of this title relating to the levy and collection of taxes shall apply to the taxes so levied upon railway property.

SEC. 823. The assessor shall list every person in his township, and assess all the property, personal and real, therein, except such as is heretofore specifically exempted. * * *

ASSESSMENT BY THE EXECUTIVE COUNCIL.

SEC. 1217. On the first Monday of March in each year, the executive council shall assess all the property of each railway corporation in this State, excepting the lands, lots and other real estate belonging thereto not used in the operation of any railway.

SEC. 1218. The president, vice-president, or general superintendent, and such other officers as such council may designate of any corporation operating any railway in this State, shall furnish said council on or before the fifteenth day of February in each year, a statement, signed and sworn to by one of such officers, showing in detail for the year ending on January the first preceding:

1. The whole number of miles owned, operated, or leased in the State by such corporation making the return, and the value thereof per mile, with a detailed statement of all property of every kind, and the value, located in each county in the State.

2. Also a detailed statement of the number and value thereof of engines, passenger, mail, express, baggage, freight, and other cars, or property used in operating or repairing such railway in this State; and on railways which are part of lines extending beyond the limits of this State, the return shall show the actual amount of rolling stock in use on the corporation's line in the State during the year for which return is made.

The return shall show the amount of rolling stock, the gross earnings of the entire railway, and the gross earnings of the same in this State, and all property

designated in the next section, and such other facts as such council may, in writing, require. If such officers fail to make such statement, said council shall proceed to assess the property of the corporation so failing, adding thirty per cent to the assessable value thereof.

SEC. 1219. The said property shall be valued at its true cash value, and such assessment shall be made upon the entire railway within the State, and shall include the right of way, road-bed, bridges, culverts, rolling stock, depots, station grounds, shops, buildings, gravel beds, and all other property, real and personal, exclusively used in the operation of such railway. In assessing said railway and its equipment, said council shall take into consideration the gross earnings per mile for the year ending January the first, preceding, and any and all other matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this State, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the State bears to the business of the railway without the State; such valuation shall be in the same ratio as that of the property of individuals.

SEC. 1220. On or before the twenty-fifth day of March in each year, said council shall transmit to the county auditor of each county through which any railroad may run, a statement showing the length of the main track of such railway within the county, and the assessed value per mile of the same, as fixed by a pro rata distribution per mile of the assessed value of the whole property named in the preceding section. Said statement shall be entered on the proper record of the county.

SEC. 1221. At the first meeting of the board of supervisors held after such statement is received by the county auditor, they shall make and cause the same to be entered in the proper record, an order, stating and declaring the length of the main track, and the assessed value of such railway lying in each city, town, township, or lesser taxing district in their county through which said railway runs, as fixed by the executive council, which shall constitute the taxable value of said property for taxable purposes, and the taxes on said property, when collected by the county treasurer, shall be paid over to the persons or corporations entitled thereto as other taxes, and the county auditor shall transmit a copy of said order to the city council or trustees of such city, incorporated town, or township.

SEC. 1222. All such railway property shall be taxable upon said assessment at the same rates, by the same officers, and for the same purposes as the property of individuals within such counties, cities, towns, townships, and lesser taxing districts.

SLEEPING AND DINING CARS.

[Acts of the Seventeenth General Assembly, Chapter III.]

SECTION 1. In addition to the matters required to be contained in the statement provided for in section thirteen hundred and eighteen of the Code, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in the State during each month of the year for which the return is made, and also the number of miles each month that said cars have been run or operated on such railway within the State, and the total number of miles that said cars have been run or operated each month within and without the State.

SEC. 2. The executive council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof, that the monthly average number of miles that such cars have been run or operated within the State shall bear to the monthly average number of miles that such cars have been used or operated within and without the State; such valuation shall be in the same ratio as the property of individuals.

SEC. 3. The executive council shall, as provided in section thirteen hundred and eighteen and thirteen hundred and nineteen of the Code, first assess the value of the property of the corporation using sleeping and dining cars not owned by such corporation, and shall then add to such valuation, the amount of the assessed valuation of said sleeping and dining cars, made as heretofore provided, and such aggregate amount shall constitute and be considered the assessed value of the property of such corporation for the purposes of taxation.

CLASSIFICATION.

[Acts of Fifteenth General Assembly, Chapter 68.]

SECTION 1. All railroad corporations organized or doing business in this State, their trustees, receivers, or lessees, under the laws or authority thereof, shall be limited in their maximum charges to the rates of compensation for the transportation of passengers and freight which are herein prescribed. All railroads in this State shall be classified according to the gross amount of their respective annual earnings within the State, per mile, for the preceding year, as follows: Class "A" shall include all railroads whose gross annual earnings, per mile, shall be four thousand dollars or more. Class "B" shall include all railroads whose gross annual earnings, per mile, shall be three thousand dollars, or any sum in excess thereof less than four thousand dollars. Class "C" shall include all railroads whose gross annual earnings, per mile, shall be less than three thousand dollars.

SEC. 2. All railroad corporations, according to their classification as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding one hundred pounds in weight, as follows: Class "A," three cents; class "B," three and one-half cents; class "C," four cents; *provided*, that no such corporation shall charge, demand or receive any greater compensation per mile for the transportation of children, twelve years of age or under, than half the rate above prescribed; and *provided*, also, a charge of ten cents may be added to the fare of any passenger, when the same is paid up in the cars, if a ticket might have been procured within a reasonable time before the departure of the train.

SEC. 3. It shall be the duty of each railroad corporation operating a railroad in this State during the month of January, 1875, and each and every year thereafter, to make and return to the governor a statement of its gross receipts on its entire road within this State for the year preceding and ending on the thirty-first day of December. Said statement shall be sworn to by the president and superintendent of the road in this State, and shall contain a detailed statement of the entire receipts for transportation of freight and passengers, and all other sources of income of the road. A failure to comply with the provisions of this section shall subject the corporation so failing to a penalty of one hundred dollars per day for each and every day after such report is due, until it is made, to be recovered in an action in the name of the State of Iowa, for the benefit of the school fund. If the executive council shall, on examination, be satisfied of the correctness of said return, it shall be their duty to classify the different railroads in this State, as hereinbefore provided, and the governor, when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying to them the class to which they are respectively assigned. And any change of rates made by any railroad corporation pursuant to any change of classification, shall take effect and be in force from and after the fourth day of July following such changes. * * *

Twenty-Fifth Annual Report

OF THE

ASSESSED VALUATION

OF

RAILROAD PROPERTY

IN THE

STATE OF IOWA,

AS FIXED BY THE

EXECUTIVE COUNCIL OF THE STATE,

MARCH 2, 1896.

Under Provisions of Chapter 5, Title 10, of the Code, and Chapter 114,
Acts of the Seventeenth General Assembly.

COMPILED BY THE SECRETARY OF STATE.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
F. R. CONAWAY, STATE PRINTER.
1896.